The Bombay Gazette.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

No. 12,266 New Series.

BOMBAY :—TUESDAY, MARCH 27, 1888.

SHIPPING.

PENINSULAR AND ORIENTAL COMPANY.

VARIOUS improvements having been made for the greater convenience and comfort of passengers travelling in *the second saloon*, special attention is called to *the advantageous terms* on which *excellent accommodation* to and from Europe can now be obtained.

PENINSULAR AND ORIENTAL COMPANY.

PROGRAMME OF DEPARTURES FOR EUROPE.

Vessels.	Tons	H. P.	Captain.	FRIDAY.
B. M. L. PEKIN	3900	600	P. Harris	30th Mar.
* ASSAM	3033	500	G. W. F. Browne	30th ,,
B. L. CLYDE	4124	800	E. M. Edmond	6th April.
B. M. L. MASILIA	4908	1000	S. D. Shallard	13th ,,
** SIAM	3041	500	H. T. Weighell	13th ,,
B. L. GANGES	4196	800	E. Stewart	20th ,,
B. M. L. SUTLEJ	4194	800	W. D. Worcester	27th ,,
** ASSAM	3038	500	G. W. F. Browne	27th ,,
B. L. PESHAWUR	3900	600	A. Wheler	4th May.
* SIAM	3011	500	H. T. Weighell	11th May.
B. L. SHANNON	4189	800	C. R. Edwards	18th ,,
				Tuesday
† ASSAM	3033	500	G. W. F. Browne	22nd May
B. L. THAMES	4101	800	W. A. Seaton	29th ,,
† SIAM	3011	500	H. T. Weighell	5th June
B.L.KAISAR-I-HIND	4023	700	A. W. Adamson	12th ,,

The steamers marked B. L. proceed to Brindisi and thence to London, and those marked B. M. L. to Brindisi, Marseilles, and London.

The Brindisi steamers will call at Malta, Gibraltar, Plymouth, and London, and the Brindisi Marseilles steamers at Gibraltar, Plymouth, and London.

* Passengers by this vessel change at Aden to steamer for Brindisi and London.

** Extra, with cargo and passengers for Aden only.

† These vessels proceed to Aden only, and passengers tranship there to Steamers proceeding to Brindisi, Marseilles, and London direct.

Through Tickets are issued, including Railway Fare from Brindisi to London by the mail route, and names are registered for places in the Sleeping Cars.

The Company also issue return tickets to Brindisi including railway fares to London and back *via* Taranto, Naples, Rome, and Genoa.

A steam-barge leaves the Apollo Bunder at 3 p.m. on the day of sailing, to convey passengers on board.

TO COLOMBO, STRAITS, CHINA, JAPAN, AND AUSTRALIA.

Steamers will be despatched as above on (or about) the following dates:—March 24th, April 7th, and 21st.

And fortnightly thereafter.

For further particulars apply to

H. W. ULOTH,
Superintendent, P. & O. S. N. Company.

Bombay, March 13, 1888.

NAVIGAZIONE GENERALE ITALIANA
SOCIETA RIUNITE FLORIO RUBATTINO.

THE Italian Mail Steamers leave BOMBAY for GENOA at regular intervals of 20 days, calling at ADEN, SUEZ, PORT SAID, MESSINA, and NAPLES, and from GENOA on dates given below.

FARE to all Ports of Italy Rs. 500, Rs. 340, and Rs. 150 for First, Second, and Third class respectively, inclusive of Wine.

Passengers' heavy Baggage will be delivered in LONDON, FREE OF CHARGE, to the extent allowed in the Handbooks.

Usual Discount to Return Tickets. Special Rates for Families.

The following or other 1st Class Steamers will LEAVE.

Steamer.	Tons.	H.P.	Bombay.	Genoa.
R. RUBATTINO	5,000	800	1st April	20th May.
SINGAPORE	5,000	800	20th April	10th June.
MANILLA	5,000	800	10th May	1st July.

PASSENGERS WITH SHORT LEAVE can now obtain THROUGH RETURN TICKETS to LONDON and BACK including Railway Journey *via* Genoa or Naples, AT SPECIALLY REDUCED RATES.

European servants and native ayahs are charged Rs. 300 and Rs. 100 respectively, inclusive of food. In case of immediate return, only 50 per cent. extra will be charged.

STEAM TO COLOMBO, SINGAPORE AND HONGKONG.

Steamer.	To sail.
BORMIDA	29th Mar. 1888.
BISAGNO	21st April 1888.

For Handbooks of Information and other particulars regarding Freight, Passage, &c., apply to

F. BOZZONI,
Agent.

Sassoon House, Elphinstone Circle, Bombay, Mar. 19, 1888.

AUSTRO HUNGARIAN LLOYD'S S. N. Co.

REGULAR LINE OF STEAMERS
BETWEEN BOMBAY, BRINDISI AND TRIESTE.

Steamers.	Captains.	Tons.	H. P.	To sail.
MEDUSA	C. Sbutega	3,500	550	1st April.
TITANIA	M. Garofolich	4,200	600	7th April.
IMPERATOR	C. Bechtinger	4,600	650	1st May.
POSEIDON	S. Mersa	4,600	650	7th May.
BERENICE	E. Perini	3,500	550	7th June.

EXTRA STEAMERS TO TRIESTE.

ORION ....G. Mattiazzi.. 3,300 550 25th April.

A Surgeon and Stewardess on board of every Steamer.

RATES OF PASSAGE MONEY.

	1st Class.	2nd Class.	Deck.
TRIESTE OR BRINDISI	Rs. 500	Rs. 300	Rs. 130

RETURN TICKETS are now issued available for SIX MONTHS at the following rates :—

	1st Class.	2nd Class.
TRIESTE OR BRINDISI	Rs. 800	Rs. 480.

Above rates include Wine or Beer supplied at meals.

THROUGH TICKETS TO LONDON.

Through 1st Class Single and Return Tickets are issued at specially Reduced Rates, including the railway journey from Trieste.

Steamers for BOMBAY leave TRIESTE on the 18th inst., BRINDISI on the 20th, of each month.

Passengers and their luggage are conveyed free on board by the Company's steam launch, on the day of sailing.

STEAM TO COLOMBO, PENANG, SINGAPORE AND HONGKONG.

Steamer.	Captain.	Tons.	H. P.	To sail. 1888.
BERENICE	E. Perini	3,500	550	14th April.

No cargo will be received on board after sunset on the day previous to sailing.

For further particulars, freight, passage, &c., apply to

J. JANNI,
Agent.

Sassoon House, 50, Church Gate Street.
Bombay, Feb. 21, 1888.

CITY LINE.

BOMBAY TO LONDON DIRECT.

S.S. CITY OF CANTERBURY SAILING 3RD APRIL.

THIS favourite passenger steamer of 3,212 tons, Captain A. B. Gray, will sail punctually as above. Carries Surgeon and Stewardess, and has two Berth Cabins, Baths, Punkahs, and every comfort for first-class passengers.

For rates of passage, &c., apply to

SIR CHARLES FORBES & Co.,
Agents.

ANCHOR LINE.

BOMBAY TO LIVERPOOL DIRECT.

Vessels.	Commander.	Tons.	H.P.	To sail.
ASIA	J. Harris	3550	480	4th April
BELGRAVIA	G. Boothby	5000	500	19th ,,
HISPANIA	W. Marr	3380	480	5th May
PERSIA	R. Hutchinson	3317	480	19th ,,
ARABIA	J. Laird	3544	480	31st ,,
VICTORIA	W. Russell	3357	480	16th June

Each Steamer carries a Surgeon and Stewardess, and has every Comfort for First-Class Passengers.

For further particulars apply to

W. & A. GRAHAM & Co.,
Agents.

Bombay, February 21, 1888.

HALL LINE OF STEAMERS.

BOMBAY TO LIVERPOOL.

Vessels	Commander.	Tons.	H.P.	To sail.
S.S. KIRBY HALL	G. Pearse	2700	300	12th Apr.
S.S. ASTON HALL	J. A. Hill	3568	400	30th ,,
S.S. WORSLEY HALL	J. Verrill	3432	400	15th May

These Steamers have accommodation for a limited number of Passengers at moderate rates. Do not carry Surgeon or Stewardess.

BOMBAY TO LIVERPOOL CALLING AT MARSEILLES.

Passengers can book through to London Overland.

S.S. MERTON HALL	J. Hughes	5100	500	27th Mar.
S.S. WERNETH HALL	A. B. McDougall	5100	500	15th May
S.S. RUFFORD HALL	W. J. Moffat	4000	550	30th ,,

These fast steamers have been specially built and adapted in every way for the Bombay trade, and carry both Surgeon and Stewardess. Cabins are all on deck and forward of the Engines.

The last named steamer has only recently been built, and is fitted with all the modern improvements including the electric light throughout saloon and cabins.

For further particulars apply to

EDWARD BATES AND CO.,
Agents.

Bombay, March 6, 1888.

SHIPPING.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED).

Intend to despatch Steamers as follows :—

FOR KURRACHEE *VIA* KATTYWAR COAST.

S.S. "PACHUMBA," 867 tons, on FRIDAY, 30th March, 1888, at noon, calling at Verawal, Mangrole, Porebunder, and Kutch Mandvie, in the foregoing or any order, weather permitting.

FOR KURRACHEE AND PERSIAN GULF.

S.S. "SATARA," 1,301 tons, on MONDAY, 2nd April, (on arrival of Outward English Mails), calling at Kurrachee, Gwadur, Muscat, Jask, Bunder Abbas, Lingah, Bahrein, Bushire, Fao, and Busreh, in the foregoing or any order, weather permitting.

FOR COAST AND CALCUTTA.

S.S. "AFRICA," 2,032 tons, on or about THURSDAY, 29th March, at noon calling at such ports as may be arranged. Particulars can be ascertained on application to the undersigned.

FOR ADEN, ZANZIBAR, AND MOZAMBIQUE.

THE S. S. "MECCA," 1,450 tons, on or about MONDAY, the 16th April, at noon.

FOR LONDON *VIA* KURRACHEE.

S.S. "HUZARA," 2,078 tons, on or about WEDNESDAY, 11th April, at noon.

S. S. Kerbela 1978 ,, ...on or about 9th May.

FOR MORMUGAO AND BACK TO BOMBAY, CALLING AT RUTNAGHERI, VINGORLA, MALWAN.

THE S.S. BUSHEER, 792 tons, will SAIL on SATURDAY, the 24th March, at noon, and will LEAVE MORMUGAO for Bombay on WEDNESDAY, the 28th March, at 7 p.m., or on arrival of the passenger train.

		Rs.	a.
BOMBAY to MORMUGAO	First Class	15	0
Do.	Second Class	7	8
Do.	Deck without diet	1	0

Further particulars can be had on application to the undersigned.

MACKINNON, MACKENZIE & Co.,
Agents.

Bombay, March 26, 1888.

CLAN LINE.

BOMBAY TO MARSEILLES.

Steamer	Tons	Commander	Sailing date on or about
CLAN MACKENZIE	3000	S. Beer	25th Mar. 1888.
"CLAN GRAHAM"	3,000	C. Alexanderson	25th Apl. ,,

THESE STEAMERS are fitted with every requisite for the comfort of passengers. The Saloon and cabins are all on the Upper Deck.

Qualified Surgeon and Stewardess carried.

Passengers can be booked through to London (overland, from Marseilles) by these steamers, and passages are granted on favorable terms.

For particulars as to Cabins plans, passage money, &c., apply to

FINLAY, MUIR & Co.,
Agents.

Forbes Street, Bombay, 13th March, 1888.

COOK'S TRAVELLING AGENCY.

PASSAGES ENGAGED without charge for commission, and THROUGH TICKETS ISSUED from any part of India by any route across the Continent, and to all parts of the Globe. Reductions to Family Parties and Missionaries.

Interpreters meet Steamers at all Chief Continental Ports.

Through Booking *via* Japan, America, Australia, &c.

Pamphlet and full particulars post free.

THOMAS COOK AND SON,
RAMPART ROW, FORT, BOMBAY.
Calcutta : 11, Old Court-House Street.

NEW ADVERTISEMENTS.

ENAMELS.

IN TINS, READY FOR USE.

FOR Painting New, or Renovating Old Furniture of every description, Wicker Chairs' Tables, Bird Cages, Bedstead, Photo-Frames, &c. Is now being used in England in immense quantities.

The following Colours are in stock :—

Vermillion.
Dark Red.
Straw.
Dark Blue.
White.
Turquoise.
Dark Oak.
Orange.
Terra Cotta.
Canary.

Electric Green.
Old Gold.
Grass Green.
Blue.
Maroon.
Indian Yellow.
Green.
Light Oak.
Hedge Sparrow's Egg.
Pea Green.

Ivory.
Arabian Brown
French Grey.
Olive.
Coral Pink.
Heliotrope.
Chocolate.
Black.
Primrose.
Green.

Per tin, Re. 1-4, each. Brushes, 14 as., each.

TREACHER & Co., Ld.,
BOMBAY, BYCULLA, AND POONA.

ARTISTS' OIL COLOURS

IN COLLAPSIBLE TUBES.

		Cash prices.	
Fourpenny Tubes of Colour	each Rs.	0	5
Sixpenny ,, ,,	,, ,,	0	6
One Shilling ,, ,,	,, ,,	0	12
Eighteenpenny ,, ,,	,, ,,	1	0
Two Shillings ,, ,,	,, ,,	1	12
Four Shillings ,, ,,	,, ,,	2	8

VARNISHES. OILS. MEDIA.

BOXES OF OIL COLOURS.

FOR COLOURS CONTAINED IN THESE BOXES SEE OUR ILLUSTRATED CATALOGUE.

		Cash prices.	
Half-Guinea Box, fitted with 12 Colours, Chalk, &c., 9½ by 4¾ by 1	each Rs.	7	8
Student's Box, fitted with 15 Colours, Brushes, &c., 12 by 6½ by 1½	,, ,,	17	0
Thirty-Shilling Box, fitted with 20 Colours, Brushes, &c., 13 by 9 by 1½	,, ,,	23	0
Three-Guinea Box, fitted with 30 Colours, Brushes, &c., 12¾ by 9 by 4½	,, ,,	45	0
Studio Box, No. 1, fitted with 32 Colours, Brushes, &c., 12¾ by 10 by 4	,, ,,	53	0
Five-Guinea Box, fitted with 40 Colours, Brushes, &c., 15 by 11 by 4	,, ,,	67	0

PREPARED CANVAS FOR OIL PAINTING.

Best British Flax, firm, solid, and strong.

27" wide Rs. 2-4 a yard, per roll of 6 yards	Rs.	13	0
30" ,, ,, 2-8 ,, ,, ,,	,,	15	0
36" ,, ,, 2-14 ,, ,, ,,	,,	16	8
45" ,, ,, 4-4 ,, ,, ,,	,,	24	0
62" ,, ,, 6-0 ,, ,, ,,	,,	31	0

TABLETS FOR SKETCHING IN OIL.

These are made on the principle of the solid Blocks, and composed of extra thick prepared Oil sketching paper.

Imperial quarto, 11 by 10	Rs.	6	0
Do. do with cover	,,	10	0
Do. 32 mo. 18 by 10	,,	9	0
Do. do. do. cover	,,	11	0

ACADEMY BOARDS. PALETTES.
PREPARED MILL BOARDS. PALETTE KNIVES.
SLABS & MULLERS. MAHLSTICKS.
DIPPERS.

FINE HOG-HAIR AND SABLE BRUSHES.
BADGER HAIR SOFTENERS.
VARNISH BRUSHES.
ARTISTS' MATERIALS OF EVERY DESCRIPTION.
Illustrated Catalogues on Application.

TREACHER & CO., Limited,
BOMBAY, BYCULLA AND POONA.

PRICKLY-HEAT.

SUFFERERS from this annoyance are recommended to use "THYMOLITE," the New Antiseptic Toilet Powder. It allays the irritation of the skin, giving the most grateful relief. "THYMOLITE" is perfectly harmless, and may be applied with benefit to the most sensitive skin.

Per box..Re. 1.

KEMP & Co., Ld.,
BOMBAY.

STATIONERY ITEMS.

	Rs.	a.
Date Cases, gilt leather, for Drawing-room, Table or Wall ......Each Rs. 2 and	3	0
Nickel Date Case, horse-shoe patterns	1	8
Pen cleaners, a novelty, black stand, Re. 1-4 ; Nickel stand	2	4
Paragon Copying Cases, very portable ...Each	7	8
Patent Copying Book Reservoir Dampers... ,,	2	8
Porcelain Slates from as 12 to	2	8

PHILLIPS & Co., Ld.,
BOMBAY AND POONA.

IN-DOOR GAMES.

	Rs.	a.
BEZIQUE SET for two players, two packs of cards, Rules and Registers	1	6
Do. do. do. superior	2	2
Do. do. do. in cloth case	3	0
Do. do. do. in leather case	3	4
BEZIQUE SET for four players, four packs of cards, Rules and Registers	2	12
Do. do. superior case	4	8
Do. do. in leather case	6	0
Fancy leather sets for Presentation ......from	10	0
BILLIARD REQUISITS, a complete stock of best quality articles.		
PLAYING CARDS, a large assortment, from Rs. 13 per dozen......to	24	0
WHIST MAKERS, the Cavendish, per pair	3	4
Camden, in rose and satin wood, per pair	3	12
Do. do. ivory indicators	6	8
Camden combined Whist and Cribbage Markers, in rose and satin wood, per pair	6	8
Do. do. ivory indicators	10	8
CHESS BOARDS, leather covered, red and white squares. 14 inch. Rs. 3-12 each 16 inch. Rs. 4-4 each. 18 inch. Rs. 5-4 each.		
EBONY and BOXWOOD men for 12" board, set Rs. 3-8 ; for 16" board Rs. 4-8 ; for 18" board..	5	0
Folding Railway Boards, Mahogany, with ebony white wood squares, and pegged Bone men, 8 inch	8	0
Do. do. 10 inch	10	8
Do. do. 12 inch	13	0
TRAVELLER'S BOARDS, Mahogany, with slide closing the men in *Statu Quo*	8	8
Do. do. folding form	11	0
B. C. D. BOARD, or portable Backgammon, Chess and Draught Board, containing Chess Board, Backgammon Table, Dice Boxes Chessmen, Draughtsmen and Dice, the whole, when rolled up, measuring only 8 inches long by 1⅜ inch diameter	9	0

DRAUGHTSMEN, ebony and boxwood.

1 inch.	1¼ inch.	1½ inch.
Set Rs. 1-6.	Rs. 1-10.	Rs. 1-14.

	Rs.	a.
COMPENDIUM of Games, consisting of Chess, Draughts, Backgammon, Whist, Cribbage, Bezique, Dominoes, Spellicans, Race Game, Dice, Dice Cups, two packs Cards, and Counters, in neat Mahogany case	32	0
A CABINET WITH DRAWER, consisting of Chess, Draughts, Whist Cribbage, Bezique, Dominoes, 2 packs each Bezique and Whist Cards, with Bone Counters, in compact polished oak case	30	0
A CABINET WITH DRAWER, consisting of Chess, Draughts, Backgammon, Dice, Dice Cups Dominoes, Cribbage, Bezique, Whist 2 packs each Bezique and Whist Cards, with Bone Counters, in compact polished oak case.	44	0
ROYAL CABINET WITH WINGS and two trays, containing Chess, Draughts, Backgammon, Dice, Dice Cups, Cribbage, Dominoes, Bezique, Whist, 2 packs each Bezique and Whist Cards, with Bone Counters and Guide Book, in handsome oak case	63	0
NEW COMBINATION SET OF GAMES, comprising Table Croquet, Race or Steeplechase, Puff and Dart, Expert Anglers, Trail, Snail, Ton Ton, Go Bang, Star Ringgolette, Tactics, Skittles, Fox and Geese, Solitaire and Aunt Sally, in neat Dealwood case	21	0
RACE GAME, with Rules	7	0
REVERSI, with board	2	6
PRISONER'S BASE, complete	2	4
DOMINOES, per set .... from Rs. 1-10 to	4	4
CHILDREN'S CARD GAMES from Rs. 0-14 to	1	6
KINDERGARTEN	2	4
SOLITAIRE ....from Rs. Rs. 2-4 to	5	8
SPELLICANS .... from Rs. 0-14 to	1	8
EXCELSIOR, complete	3	4

COMPLETE LIST OF ALL GYMKHANA REQUISITES FREE ON APPLICATION.

TREACHER AND COMPANY, LD.,
GENERAL MERCHANTS,
BOMBAY, BYCULLA, AND POONA.

LADIES PROCEEDING TO EUROPE.

SPECIAL FACILITIES

FOR obtaining entire TRAVELLING OUTFITS reliable in FASHION, FIT, and QUALITY, and MODERATE in PRICE, equalling in all respects those supplied by the best WEST-END HOUSES.

SOUTHWELL & AUSTIN, LD.,
DRESSMAKERS, MILLINERS, LADIES' AND CHILDREN'S OUTFITTERS.

APOLLO STREET,
BOMBAY.

EAST STREET,
POONA.

"HOMEWARD BOUND."

ASQUITH, LORD AND WHITMORE,

RESPECTFULLY invite the attention of Gentlemen "HOMEWARD BOUND" to their large stock of useful requisites for the journey, all of which are of the best quality only.

ASQUITH, LORD & WHITMORE,
GENTLEMEN'S OUTFITTERS,
Established in 1870. BOMBAY. Established in 1870.

TRUNKS, BAGS, PORTMANTEAUS.

THE BEST CHOICE IN INDIA.
"ALL NEW GOODS."

"HOMEWARD BOUND" PASSENGERS.

12½ per cent.
CASH DISCOUNT.

Our New Illustrated Catalogue by return post.

RUG STRAPS AND DECK CHAIRS, A GREAT VARIETY.

	Rs.	as.		Rs.	as.
GENT'S OVERLAND TRUNKS, Stout Canvas	27	0	to	36	0
BEST QUALITY, very durable	40	0	to	50	0
The "SERVICE" or TROOPER, Wide and Low, to fit under seat, or berth of Cabin	45	0	to	50	0
Ladies' DRESS TRUNKS, or Imperials	45	0	to	60	0
SOLID LEATHER Portmanteaus, self-closing	55	0	to	125	0
RAILWAY Portmanteaus, tan waterproof canvas	12	0	to	48	0
VADE MECUMS, very useful for Train or Cabin	38	0	to	44	0
GLADSTONE or Expanding Bags	36	0	to	56	0
HIDE HAND or Carriage Bags	12	0	to	29	0
COURIER BAGS	10	0	to	14	0
WIDE OPENING Bags, best hide leather	20	0	to	29	0
LADIES' FITTED Toilet Bags	65	0	to	75	0
LADIES' MOROCCO Bags, sterling Silver fittings	100	0	to	175	0
GENT'S FITTED Bags	75	0	to	150	0
GENT'S SOLID Leather Dressing Cases	19	0	to	40	8
TAN or WHITE Bags, for soiled linen	5	12	to	8	0
LADIES' HAND and CARRIAGE BAGS	6	8	to	20	0
TAN CANVAS HOLD-ALLS	24	0	to	27	0
TAN CANVAS KIT BAGS, very Roomy	12	8		...	
STEEL TRUNKS, very useful	17	0	to	28	0
The SHIKAR or HUNTING KIT BAG, SOLID OXHIDE, very Roomy	32	0	to	36	0

HOAR & CO., { TRUNK & BAG WAREHOUSE. } BOMBAY.

SELECT MEDICINAL PREPARATIONS.

COD-LIVER OIL EMULSION WITH HYPOPHOSPHITES.

The flavour of the oil being disguised, this preparation can easily be taken by delicate patients and children.

Price per Bottle, Re. 1-4.

CUBEB AND STRAMMONIUM CIGARETTES.

Strongly recommended for Catarrh, Hay Fever, Asthma, and Bronchial Affections.

In Boxes, As. 12 each.

TAMARIND COUGH BALSAM

Is an effectual remedy for Bronchitis, Whooping Cough, Hoarseness, and most affections of the Chest.

Per Bottle, Re. 1.

MENTHOL CONES.
CRYSTALLINE JAPANESE ESSENTIAL OIL OF PEPPERMINT.

This preparation is strongly recommended as a local application for Neuralgia and Sciatica. It is also said to give relief in cases of Gout. One Cone in SCREWCAPPED.

Price 12 as.

THOMSON AND TAYLOR,
CHEMISTS, (35, ESPLANADE ROAD,) BOMBAY.

N. LAZARUS' INTERCHANGEABLE SPECTACLES AND EYE-GLASSES

Are the finest in the world, and a HUNDRED TIMES BETTER THAN PEBBLES.

This is the opinion of Thousands who have tried both.

The Frames are made of Gold, Silver and Steel, in graduated sizes, and with bridges of different heights, so that a Perfect Fitting Frame, with the Lenses in their Proper position, can be guaranteed in any case. The Lenses are INTERCHANGEABLE with the Frames, so that EACH EYE can be suited without difficulty.

Agents wanted Everywhere.

Terms on application to

N. LAZARUS,
OCULIST OPTICIAN,
By appointment to H. E. Lord Dufferin, Viceroy and Governor-General of India,
CALCUTTA ;
OR OF HIS REPRESENTATIVES ON TOUR.

BOMBAY GAZETTE DAILY, Rs. 48 for one year, 25 for 6 months, 13 for 3 months, Rs. 6 per month, in advance ; postage extra.

ELECTROPLATING SUPERSEDED.

CONVENIENT, ECONOMICAL, SATISFACTORY.

ARGENTINA,

the only reliable and durable silver solution ; AND DIFFERENT TO ALL OTHERS IN PREPARATION.

THIS SILVER SOLUTION, without the aid of a battery, PLATES with pure METALLIC SILVER articles of Copper, Brass, German-silver, Brittania-metal, &c., &c., by SIMPLE RUBBING. Useful also for cleaning instantaneously GOLD AND SILVER ORNAMENTS, imparting to these the lustre of diamond.

This preparation will stand fire, maintaining its brilliancy above boiling point. Guaranteed not to contain any mercury or acid and cheaper by far than ordinary electroplating. For fuller details see directions which accompany each phial.

Price : Rs. 2 per phial ; packing and postage extra.

Sole Agents in India :—THE PANJAB AGENCY Co.

ORDERS SHOULD BE ADDRESSED—
MANAGER, PUNJAB AGENCY Co., Lahore, Punjab.

LAYS OF THE LAW.—Being a selection of LEADING CASES, from the BOMBAY HIGH COURT REPORTS done in VERSE after the manner of various other great poets ; by W. E. H. PEECK Re. 1-8 ; postage, anna 1.

IMPORTANT NOTICE.

MARCKS & COMPANY, LD.

WATCH MANUFACTURERS
AND
WHOLESALE WATCH SUPPLIERS
OFFER NOW THE WHOLE STOCK OF THEIR
NON-KEYLESS WATCHES
A REDUCTION OF 20 PER CENT.

N.B.—At a Meeting of the Directors of the above Company, on the 22nd March, it was resolved that the stock of their Key-winding Gold and Silver Watches should be offered to the Public at a reduction of 20 per cent. with the exception of their McCabe's Gold Watches, on which they allow 10 per cent. only.

This concession will, no doubt, induce intending Purchasers to obtain a good Watch at a very low price.

To Mofussil Constituents we shall be glad to send a few Watches to select from on being informed of the approximate value.

MARCKS & COMPANY, LD.
WATCH MANUFACTURERS, &c.,
BOMBAY AND POONA.

FOR SALE, WINCHESTER REPEATING RIFLES

450 Bore Sporting, 9 Shots, best quality	Rs. 140,	plain quality Rs. 100.
500 ,, Express, 5 Do. do.	Rs. 150,	do. do. Rs. 110.
500 ,, ,, Single Shot, Winchesters	Rs. 65	

Cartridges per 100 for 450 Rifles	Rs. 11	Reloading Tools, Per Set for 450 Rifles	Rs. 17
,, ,, 100 ,, 500 ,,	,, 13	,, ,, ,, 500 ,,	,, 23

Apply to

KING KING & CO., BOMBAY.

LIPP'S PIANOS

SYMPATHETIC AND SEMI-GRAND.

J. NEUBERG,
5, MEADOW STREET, BOMBAY.

DRESS PUMPS DRESS OXFORD SHOES TENNIS SHOES.

OUR SEASON'S SHIPMENTS now to hand in the above. These Goods are of very superior finish and quality, and in Tennis and Athletic Shoes we have the very latest and approved makes, especially manufactured to withstand the effects of his Climate, viz. Soles never come off).

			Rs.	a.
Dress Pumps lined with Rich Satin, West End Shapes		...	Rs. 12	8
Dress Oxford Shoes. Superior finish		...	,, 14	0
The "Champion" Tennis Shoes, very Durable, Compressed Felt Soles, very Light	Ladies'	...	,, 9	8
Do. do. do.	Gent.'s	from...	,, 11	8
The "Dermatine" (by letters patent) Tennis Shoes, in Black, Navy Blue, White Canvas and Buck Skin Uppers, Ladies' and Gent.'s		from...	,, 7	0
Brown Calf Tennis Shoes, pure Rubber Soles		...	,, 14	8

ANY OF THE ABOVE MADE TO MEASURE.

PERFECT FIT GUARANTEED. REGISTER KEPT OF ALL MEASURES.

BADHAM, PILE & Co., LD.,
BOOT MAKERS, SADDLERS, &c.,
BOMBAY AND SECUNDERABAD.

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PHOTOGRAPHIC ARTIST.

STUDIO FOR PORTRAITURE OPEN DAILY

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MEADOW STREET, FORT,
BOMBAY.

GREAT WESTERN HOTEL,

TWO MINUTES FROM APOLLO BUNDER,
FORT, BOMBAY.

THE Sanitary arrangements have had special attention, and meet with the approval of the best scientific authorities.

Every Bed-room has a BATH-ROOM, with constant and full supply of water secured by costly STEAM POWER.

Tram spass the door to all parts of the city.

ARTISTIC NOVELTIES AND CURIOSITIES.

A SELECT LOT of IVORY NISHKIS just to hand, beautifully and quaintly carved.

Also a large and splendid selection of Japanese and Chinese Artistic ware always on hand for inspection at GREATLY REDUCED PRICES to make room for fresh goods.

Just unpacked Fresh Dry Ginger in Crystallized Sugar in two lb. tins, very nice and palatable.

EBRAHIM ADAMALLY,
CHINA BAZAAR, MEADOW STREET, FORT, BOMBAY.

NEW ADVERTISEMENTS.

ROYAL ALFRED SAILORS' HOME.

THE ANNUAL GENERAL MEETING of the Society will be held in the Library of the "Home," on WEDNESDAY, the 4th April, 1888, at 5 p.m. Subscribers and all those interested in the welfare of Seamen and the Society are invited to attend.

W. G. MAYHEW,
Honorary Secretary.

BOMBAY PHILHARMONIC SOCIETY.

THE CONCERT advertised for TUESDAY, 27th instant, is unavoidably POSTPONED for a short time.

If desired, money paid for Reserved Seats will be returned by Messrs. SOUNDY & Co.

Instead of Rehearsal at 5, there will be ordinary practice on MONDAY EVENING, at 5-45.

C. M. MOBERLY,
Hon. Secretary.

HALL LINE OF STEAMERS.
NOTICE TO PASSENGERS.

THE S. S. MERTON HALL will SAIL for LIVERPOOL, forenoon of WEDNESDAY, the 28th inst., from D Shed, Prince's Dock.

Passengers should be on board not later than 10 a.m. Heavy baggage should be shipped on TUESDAY, 27th inst.

EDWARD BATES & Co.,
Agents.

THE S. S. "SOMALI" has arrived here with a general cargo from Hoodeidah *via* Aden. CONSIGNEES are requested to PRESENT BILLS of LADING for our COUNTERSIGNATURE, and to TAKE DELIVERY of their goods without delay. Any claims for short delivery must be sent in before steamer's departure, as none will be entertained afterwards.

JAMES MACKINTOSH & Co.,
Agents.

Bombay, 26th March, 1888.

CHUBB'S
PATENT WRITING BOXES.

Fitted with Tray, Portfolio, Instrument-pad, Note-paper, Envelopes, Patent Inkstand, and with space for Letters and Papers beneath the Tray.

No. 1. 15 by 10 by 5, Rs. 48. | No. 3. 17 by 11 by 7, Rs. 57
No. 2. 15 by 10 by 6, Rs. 52.

Leather Travelling Covers for above, No. 1, at Rs. 14; No. 2 at Rs. 15-12; and No. 3, at Rs. 17-8.

CHUBB'S BOX AND LOCK MART,
37, PARSEE BAZAAR STREET, FORT, BOMBAY.
ESTABLISHED 1847.

NOTICE.

SEALED TENDERS, in duplicate, will be received by the Ordnance Officer-in-Charge Arsenal, Madras, up to 24th April, 1888, and opened at 12 noon, on the 25th April, 1888, for supply of stores (more or less) to the Madras Arsenal up to 31st March, 1889.

The term "more" to include supply of stores if required up to 25 per cent. in excess of original tender.

List of stores can be obtained on application to the Ordnance Officer-in-Charge Arsenal, Madras. Tenders will only be received on printed forms procurable for 8 annas in the Office of the Ordnance Officer-in-Charge Arsenal, Madras.

Tenders should be accompanied by a deposit of Rs. 5 per cent. in bank receipt as earnest money, which will be returned on execution of the Contract deed or rejection of the tender.

Tenders not complying with these conditions will be rejected; the accepted Tenderer must execute an agreement, in the event of his failing to take it up, his earnest money will be forfeited.

On failure of contract it shall be competent for the Inspector-General of Ordnance, Madras, to confiscate the whole or any part of the security deposit to Government at his own discretion.

Parties tendering are requested to give their address in full.

The rates are required for the articles delivered at Madras.

J. C. FISHER, Lt.-Col., R.A.,
Ordnance Officer-in-Charge.

Arsenal, Madras, 23rd March, 1888.

CRISTALLERIES DE BACCARAT | PORCELAINES DE SARREGUEMINES.

WE invite inspection of the Depôt of these Companies' Manufactures. Crystal Chandeliers Glass and China Ornamental and Tableware, Real and Zinc Artistic Bronzes, Mirrors, &c. A Magnificent display. Dealers supplied at Fabrik Prices free of Commission.

F. FISCHER & CO.,
Agents for India.

HUMMUM STREET.

INDIAN ELECTRIC LIGHT COMPANY, LD.

GRAMME BRUSH, EDISON DYNAMOS, AND OTHER DYNAMOS FOR ARC AND INCANDESCENT LAMPS).

THE above comprise all the chief systems of Electric Light and Power in use in Europe.

OUR PRICES OF ALL MATERIAL DEFY COMPETITION.

F. FISCHER AND CO.,
Agents for India.

HUMMUM STREET.

GERMAN LLOYD
MARINE INSURANCE COMPANY, LD.

CAPITAL M3,000,000—RESERVE FUND M750,000

EVERY DESCRIPTION of SEA-RISKS accepted at most favorable Rates.

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TELEPHONES & ELECTRIC BELLS.

The new MAGNETO TELEPHONES require no BATTERY!

INSULATED WIRE AND CABLE
FELTEN & GUILLEAUME'S)

FOR ELECTRIC LIGHTING, BELLS, Telephones, Submarine, Underground and Mining Operations As supplied to the English, Colonial and Foreign Governments.

STOCKS ON HAND.

F. FISCHER & Co.,
Agents.

HUMMUM STREET.

GRINDLAY GROOM & Co.—BOMBAY.
GRINDLAY & Co.—CALCUTTA.

HOMEWARD PASSAGES booked by P. & O. and all other lines of Steamers FREE OF COMMISSION. BERTHS selected and the best available accommodation secured. A PAMPHLET containing full information and GRINDLAY'S HAND BOOK sent free upon application. BAGGAGE shipped AT A FIXED RATE, or warehoused if required. PASSENGERS met on arrival in England by Messrs. GRINDLAY & Co., or their representatives. CIRCULAR NOTES issued payable by Correspondents throughout Europe. Bills granted on Messrs. GRINDLAY & Co., London. SOVEREIGNS and BANK OF ENGLAND NOTES supplied at current rates.

OUTWARD PASSENGERS met on arrival and BAGGAGE cleared. SOVEREIGNS, BANK NOTES and approved CHEQUES on London cashed.

NEW YEAR
PRESENTS FOR FRIENDS IN EUROPE.

INDIAN CONDIMENTS
OF THE SEASON,
UNRIVALLED FLAVOUR AND FRESHNESS,
AT THE DEPOT OF FRAMJEE NOWROJEE
SUPPLIER TO THE P. & O. COMPANY,
BOMBAY CLUB, ADMIRALTY & MESSES,
NO. 9, FORBES STREET, BOMBAY,
OPPOSITE TO MESSRS. FINLAY, MUIR & Co.

MANUFACTORY AT GIRGAUM.
Prize Medal
FOR
INDIAN CONDIMENTS AND PRESERVES,
1873.

Prize Medals Awarded at the London Exhibition of 1873, at the Amsterdam Exhibition of 1883, at the Melbourne Jubilee Exhibition of 1884-85, at the Antwerp Exhibition, and at the London Exhibition of 1886.
Honorable Mention at the Vienna Exhibition.
Diploma Awarded at the Melbourne Exhibition.
Diploma and Medal awarded at the Exposition Universelle D'Anvres, 1885; also Honourably Mentioned at the same Exhibition.
Established in 1845.

PRICE LIST ON APPLICATION.

Up-country Orders will be promptly Executed.
Cases of Rs. 50 and upwards will be sent free of Packing and Freight.

NONE ARE GENUINE UNLESS SIGNED BY ME
FRAMJEE NOWROJEE. No. 9, Forbes Street.

BY APPOINTMENT.
HURJIMULL & Co.,
INDIAN JEWELLERS.

TO hand, a large collection of ANTIQUE and ÆSHETIC DADOS for Wall, Palangposh, Foolkaries, Rampore Chudders, &c.

Cheapest House for Indian Jewellery and Works of Indian Manufacture. Inspection solicited. Price list free.

HURJIMULL & Co.,
RAMPART ROW & MEADOW STREET, BOMBAY.

SALES BY AUCTION.

MENESSE AND COMPANY.

On THURSDAY, the 29th instant, Messrs. MENESSE & Co. will hold their usual Weekly Auction sale at their rooms of a quantity of grey and coloured piece-goods, twist, &c.

2 cases stripe satin and woolen shawls.
6 ,, stripe dhooties and colored prints.
2 ,, white stripe net and white drill.
3 ,, white and colored border handkerchiefs.

A quantity of Brown papers, foolscap papers, envelop and note papers, colored beads, silk umbrellas, &c.

MENESSE & Co.

Bombay, 27th March, 1888.

MEHRJEE, JOHNSTON & CO.
No. 4, FORBES & MEADOW STREETS.

SALE OF OFFICE FURNITURE AND SUNDRY IRON-WORK AT RIPON IRON-WORKS, CARNAC BUNDER.

THIS DAY, TUESDAY, the 27th March, 1888, at 2 p.m., Messrs. MEHRJEE, JOHNSTON and Co. will sell by Public Action at the Ripon Iron-works, Carnac Bunder, by order of C. A. Turner Esq., Official Assignee, H. C., and in Re-James Donald (an Insolvent), consisting of Allen's centrifugal pumps, galvanized dish ends, curved plates and sheets for water-cart and tanks, &c. A quantity of Mangalore tiles, barrels of plumbago, chokes for wheels of portable engines, gear for turbine, a quantity of cast-iron borings, pipes, castings for Smith's hearths, castings for Municipal water-carts, wheels, pullies and latrines, bars, channel, Tee and Angle-iron, iron scrap, C. I. shaft couplings, pieces of steel, gas pipes, assorted bolts, nuts, washers, files, hammers, screw nails, water pipes, band saws, leather and cotton belting, fittings for sugar-cane mills, mortar mill, finials, &c., Office furniture consisting of large office desk cabinet, Large tables, cupboards, copying press with stand, T. and B. chairs, Chubb's iron safe, side-board, hat rack time-piece, filter drawing board, T square iron tables, clock, stool, &c.

MEHRJEE, JOHNSTON & Co.

Bombay, 27th March, 1888.

BENNETT AND COMPANY.
No. 5, APOLLO STREET.

On SATURDAY, the 31st inst. at 3 p.m. Messrs. BENNETT & Co. will sell by Public Auction at their rooms.

A lot of office furniture consisting of office tables, large size screens (expecially made to order) chair's, bookstands easy chairs, wash-hand, stands, &c. &c., suitable for Barristers' Chambers.

On SATURDAY, the 31st instant, at 1 p.m., Messrs. BENNETT and Co. are instructed to sell by Public Auction at No. 43 Hornby Row, in the flat recently occupied by J. C. Kiddle, Esq., the valuable and handsome blackwood and teakwood household furniture, plated glass and crockery ware, handsome China and Japanese vases, table ornaments, Hink's patent table and hanging kerosine lamps, firstrate oleographs and pictures, &c., of which full particulars will be given hereafter.

The property will be on view three days before the sale.

BONA-FIDE SALE.

On THURSDAY, the 5th April next, at 1 p.m., Messrs. BENNETT & Co. are instructed to sell by Public Auction, at Mount Nepean Road, Malabar Hill, the very valuable and handsome specially designed artistic household furniture of the best make and workmanship, by Mr. Wimbridge and John Roberts, electroplated ware, very rich crockery and glassware, very handsome China and Japanese vases, rich table ornaments, Persian and Brussels carpets, handsome Hink's patent table and hanging kerosine lamps, first-rate oil paintings and oleographs, a handsome strong English-built, glass fronted, miniature Brougham an English-built light comfortable Victoria, and English-built mail phaeton, a handsome strong Calcutta-built dog-cart, a pair of very handsome fast trotting chesnut waler horses, a handsome strong bay waler horse, sets of English-made double and single harness, &c., the property of F. KIRBY, Esq.

Catalogues will be published, and the property will be on view four days before the sale.

AUCTION SALE OF VERY VALUABLE LANDED PROPERTIES KNOWN AS LANOWLEE HOTEL, AT LANOWLEE.

Under instructions from Surgeon Kaikhosoroo Sorabji Nariman, the administrator of the late Sorabji Rustomji Nariman, deceased, and on account and risk of Ardeshir Merwanji Daroowalla *alias* Lanowlialla, the mortgagor, in pursuance of the power of sale, given in an indenture of mortgage, dated the 10th March, 1883, Messrs. BENNETT & Co. will, TO-MORROW, WEDNESDAY, the 28th inst., at 2 p.m., sell by Public Auction on the premises, the following very valuable landed properties:—

Firstly.—All that piece or parcel of land or ground, with the messuages, tenements, or dwelling houses, cookrooms and privies standing thereon, with the appurtenances; situate in the village of Lanowlee, Turf Nane Mawal, within the district of the sub-registrar of Mawal (Wudgaum), in the Poona Zillah, containing by admeasurement 7,117 square yards or thereabouts, registered in the books of the Collector of Poona under revenue Survey No. 152, and which piece of land is bounded on or towards the east by a public road beyond which is the property of the Great India Peninsula Railway Company, on the south by a passage for water separating the property hereby mortgaged firstly, herein described from the property of Purshotum Rogoonath Bhanday, also bearing Revenue Survey No. 152, and by the property of Sorabjee Rustomjee Mistry, on or towards the west by a spring of water separating the property hereby mortgaged and firstly described from the property of the said Purshotum Rogoonath Bhanday, and on or towards the north by the property of the said Purshotum Ragoonath Bhanday and by the property of Ardaseer Merwanjee Daroowalla hereby mortgaged and secondly herein described, and which said premises were fromerly occupied by Pestonjee Cursetjee Majoo, and are now occupied by the said Ardaseer Merwanjee Daroowalla, and are more particularly delineated in the map or plan thereof annexed to the deed of transfer of mortgage, bearing date the 15th day of June, 1883, and therein surrounded by a red boundary, and marked with the letter A.

Secondly.—All that piece or parcel of land or ground with the messuage, tenement, or dwelling house standing thereon, with the appurtenances situate in the village of Lonowlee, Turf Nane Mowal, within the district of the sub-registrar of Mawal, (Wadgaum), in the Poona Zillah, containing by admeasurement one thousand nine hundred and twenty square yards or thereabouts, registered in the books of the Collector of Poona under Revenue Survey, No. 151, and bounded on or towards the east by the property of Janardhun Wassoodew, on or towards the south by the property of the said Ardaseer Merwanjee Daroowalla hereby mortgaged and firstly described, on or towards the west by the property of the said Purshotum Rugoonath Bhanday, bearing Revenue Survey No. 151, and on or towards the north by the property of the said Ardaseer Merwanjee Daroowalla hereby mortgaged and thirdly herein described, and which said premises were formerly occupied by Purshotum Rughooth Bhanday, and are now occupied by the said Ardaseer Merwanjee Daroowalla and are more particularly delineated in the map or plan thereof annexed to the said deed or transfer of mortgage, bearing date the fifteenth day of June one thousand eight hundred and eighty-three, and therein surrounded by a red boundary, and marked with the letter B.

Thirdly.—All that piece or parcel of land or ground together with the messuage, tenements, or dwelling, houses standing thereon, with the appurtenances, situate in the village of Lanowlee, Turf Nane Mawal, within the district of the Sub-Registrar of Mawal (Wadgaum), in the Poona Zillah, containing by admeasurement seven thousand three hundred and one square yards or thereabouts, registered in the books of the Collector of Poona under Revenue Survey No. 151, and bounded on or towards the east by the property of Janardhun Wassoodew, on or towards the south by the property of the said Ardesser Merwanji Daroowalla hereby mortgaged and secondly herein described, on or towards the west partly by the property of the said Purshotum Ragoonath Bhanday, bearing Revenue Survey No. 151, and partly by the property of the said Gopall Wishwanath, also bearing Revenue Survey No. 151, and on or towards the north by a public road, and which said premises were formerly occupied by the said Gopal Wishwanath, and now occupied by the said Ardaseer Merwanjee Daroowalla, and are more particularly delineated in the map or plan thereof annexed to the said deed of transfer of mortgage bearing date the fifteenth day of June one thousand eight hundred and eighty three, and therein surrounded by a red boundary, and marked with the letter C.

For further particulars and conditions of sale application may be made to Messrs JEFFERSON, BHAISHANKER and DINSHA or to the undersigned.

On SATURDAY, the 7th April next, at 1 p.m., Messrs. BENNETT & Co. are instructed to sell by Public Auction, in the tents, at Waudby Road, Esplanade, opposite the Bandstand, the very valuable and handsome blackwood and teakwood Frenchpolished plain and carved household furniture, best platedware, rich crockery and glassware, a first rate rosewood cottage piano, in very good order, handsome China and Japanese table ornaments, first rate oleographs and pictures, a first rate Surat cow and calf, a handsome very powerful grey Arab horse, ridden and driven by a lady, English made lady's saddle with bridle comple, &c. &c., the property of Dr. P. PETERSON.

Catalogues will be published, and the property will be on view 4 days before the sale.

On a day to be hereafter fixed, Messrs. BENNETT and Co. are instructed to sell by Public Auction at 178, Narayen Dabulkar Road, Malabar Hill, close to Kessowjee Naik's Bungalow, the very valuable and handsome artistic plain and open, carved household furniture, in teak, black, mahogany and walnutwood (specially made to order), superb German silverware of exquisite design (especially ordered from Europe), very handsome French porcelain of the finest quality, numerous table ornaments in fine Satsuma and Kanga ware, very rich Persian and Brussels carpets, handsome 1, 2, 4, and 5 lights gas chandelier, a first rate, mahogany full-sized slate Billiard table by Bennett and Co., with balls, cues, &c., a handsome 8 lid mahogany pianoforte, first-rate marble clocks, large size old bronze figures, fish bowl with gold fish on stand, first rate iron fire proof safe, a large collection of choice and rare plants, some, of which are specially imported from home, garden fountain, &c. &c., the property of J. JANNI, Esq.

Catalogues will be published and the property will be on view 4 days before the sale.

BENNETT & CO.

Bombay, 27th March, 1888.

GRINDLAY, GROOM & Co.—BOMBAY
GRINDLAY & Co.—CALCUTTA.

BANKERS and AGENTS to MEMBERS of H. M. SERVICES, REGIMENTS, CLUBS, SOCIETIES, SCHOOLS, STORES, UP-COUNTRY FIRMS, and PRIVATE INDIVIDUALS.

CURRENT ACCOUNTS kept.
FIXED DEPOSITS received.
FAMILY and TELEGRAPHIC REMITTANCES made.
BILLS granted on Messrs. GRINDLAY & Co., London.
CHEQUES on London cashed or collected.
INVESTMENTS and SALES made in STOCKS and SHARES.
PAY and PENSIONS realised.
PASSAGES booked and Baggage shipped.
PASSENGERS met on arrival.
PACKAGES landed and shipped.
NEWSPAPERS and MAGAZINES ordered.
ASSURANCES effected, Marine, Fire, and Life.
SUPPILES of every description procured.

Terms and particulars upon application.

London Agents.—GRINDLAY & Co.

NOTICES.

TO THE DEAF.

A PERSON cured of Deafness and noises in the head of 23 years' standing by a Simple Remedy, will send a description of it FREE to any person who applies to NICHOLSON, 15, Camden Park Road, London, N. W.

FOR SALE.

	Rs.
A BAY ARAB HORSE, 14-3 hands high. Six years old, Well bred. Certified to be sound by Messrs. Scott and Co. No vice. Fast in saddle and harness. Can gallop. Would make splendid charger	850
LIGHT DOG-CART, by Lones, Vernon, and Holden (London), in good condition. 5 ft. wheels, Lancewood shafts with springs. Recently new	400
SET of HARNESS, by Dunnett and Company. Black with brass mountings. As good as new	100
ENGLISH SADDLE, BRIDLE, &c. All in good condition	50
The TURN-OUT complete	1,300

Address, "ALPHA," care of *Bombay Gazette.*

FOR SALE.
WELL SINKING PLANT.

A VERY large quantity including Steam Hoists, Dredgers, Gautries, Pulley's, Scrap Rails, &c. For particulars please apply to EXECUTIVE ENGINEER, NADRAI AQUEDUCT DIVISION, Postal and telegraphic address, NADRAI, N.-W. P.

NATIONAL GUARANTEE AND SURETYSHIP ASSOCIATION, Limited.

ESTABLISHED 1863. | HEAD OFFICE. EDINBURGH.
SUBSCRIBED CAPITAL, £500,000. | INVESTED FUNDS, £80,000.

SECURITY for the Fidelity of Persons in situations of trust.

Agents in Bombay,—EWART, LATHAM & Co.

NOTICE.

I DO hereby give notice that from the 1st proximo till the end of May next, any DOGS found STRAYING in the streets or beyond the enclosures of the houses of the owners of such DOGS, will be DESTROYED in accordance with the provisions of section CXVI. of Act XIII. of 1856.

FRANK H. SOUTER,
Commissioner of Police

Police Commr's. Office, Bombay, 21st March, 1888.

CEYLON.

NUWARA ELIYA, the Sanitarium of the East, 6,309 feet above sea level.

"CRITERION HOTEL"

situated in the prettiest part of Nuvara Eliya Gardens General aspect unrivalled. Contains every requisite necessary in a FIRST-CLASS HOTEL. The Hotel is under competent European Management. Terms per week, Rs. 40. Per month, Rs. 150. Other charges very moderate. Please refer to Madras People's Almanac.

W. JORDAN AND Co., Proprietors.

NOTICE.

THE NEW CLUB, Simla, has now been registered as a LIMITED LIABILITY ASSOCIATION, the liability of members being limited to their Entrance Fee of Rs. 100.

The Club will OPEN on the 15th of March. Additional quarters for resident members are now being constructed, and will be ready shortly.

Gentlemen desirous of joining the Club or of securing quarters should apply to

THE HONORARY SECRETARY,
New Club, Limited, Simla.

Bentinck Castle, Simla, March 1, 1888.

INDIAN COOKERY.—LOCAL.
BY AN ANGLO-INDIAN.

An edition, Revised and Enlarged. 155 pages large 8 vo. containing over 400 recipes, for Soups, Fish, Roasts, Stews, made Dishes, Vegetables, Salads, Sauces, Curries, Balchows, Chutnies, Pickles, Pastries, Fruit-stews, Puddings, Cakes, 'Xmas Sweets, Jams, Jellies, Preserves, &c., &c., with chapters on Domestic Economy, Kitchen Requisites, Marketing, &c., &c.

Price, Rs. 2, or interleaved for M. S. additions, Rs. 2-8. Postage, 2 annas extra.

Sold at the Bombay Tract and Book Society, COOPER, MADON & Co., Booksellers, and at the White House, Colaba Causeway.

BERIGNY & Co., CALCUTTA.

NO. 1—MAHOGANY ACCIDENT CASE, containing six Tinctures for External Use, in stoppered bottles; Plaster, and a Book of Directions. This case will be found most useful in all cases of Accident, Cuts, Wounds, Bruises, Scalds, Sprains, Abrasions of the Skin, Blisters from Rowing, Riding, or any violent exercises. Price Rs. 20.

No. 2—TINCTURE CASE adapted to Dr. Laurie's "Guide for Family Use," as complete as possible, and well suited for beginners in Homœopathic practice. Price Rs. 35.

No. 15—VERTICAL MAHOGANY TINCTURE CASE, adapted to, and containing, Berjean's "Treatment of Syphilis, &c." Price Rs. 50.

No. 16—RIFLE VOLUNTEER'S ACCIDENT CASE, contains three Tinctures for External Treatment, six bottles of Pilules for Internal Use, Plaster and Lint, with a little Chart of Instructions how all are to be used, in a compact and portable form, very little larger than a purse, which can be carried without inconvenience in the breastpocket. Price complete Rs. 10.

No. 17—VETERINARY CHEST, a case of medicines adapted to Harry Gooday's "Text Book of Veterinary Practice" for the treatment of the Horse, Dog, &c., containing a selection of the principal remedies, twenty-four in number, in half ounce bottles. Price Rs. 20.

No. 18—VETERINARY CHEST. A great big oak case adapted to Dr. Moores' Veterinary Homœopathy for the treatment of Beasts, and containing all the medicines required, that is seventy-two pound and ounce bottles of Tinctures, nine half-ounce bottles of Triturations, a Graduated Drenching Glass, a pair of Scales and Weights, Scissors, Lint, Guttapercha, and all other requisites—suitable for gentlemen owners of horses, horse dealers, stable keepers, veterinary surgeons, particularly Mofussil Residents. Price Rs. 115.

The above are only a few among many others always in stock. Medicine chests to suit in taste and requirements of customers made on the shortest notice.

CATALOGUES FREE ON APPLICATION.

BERIGNY & Co.

SCOTT & Co., M.R.C.V.S.,
VETERINARY SURGEONS.

HORSE EXAMINATION CERTIFICATES, Rs. 10; Examination and Verbal Opinion, Rs. 5 Horses standing at livery on Commission sale, Rs. 35 per month, including horse-keeper. Commission on Horses bought and sold, Rs. 17. Up-country commissions towards buying and selling of horses will meet our best attention. Horses broken to single and double harness in the yard. Single, Rs. 15; double Rs. 30. The Horse shoeing Forging under the management of a thoroughly practical English Farrier, and every class of shoeing done.

A FEW SECOND-HAND PIANOS.
ALL IN EXCELLENT ORDER,
AT
From Rs. 250 to Rs. 550 each,
BE OFFERED FOR SALE AT LOW PRICES
TO MAKE ROOM FOR NEW INSTRUMENTS.

PIANOFORTE DEPOT.
No. 1, ASH LANE.

MARCKS AND Co., Limited,
BOMBAY, & POONA,
43, Esplanade Road. 1, East Street.

MACLEAN'S
GUIDE TO BOMBAY
AND
BOMBAY DIRECTORY.
FOR
1888.

Printed and published at the "BOMBAY GAZETTE" Office.

INDIAN PRICE—Rs. 5; with Postage, Rs. 5-4.

THE GUIDE AND DIRECTORY for the year 1888 contains a great deal of new and interesting information connected with the immense progress made by the city in recent years.

The new buildings, which have added in the course of the year just closed over sixteen lakhs to the value of the property on the books of the Municipal Corporation for assessment purposes, are in themselves striking evidence of the continuous growth of Bombay.

While recording the advance that has been made in material prosperity, the Guide now gives for the first time a comprehensive account of the numerous charities which are maintained by the benevolence of leading citizens of the past and present generations.

The Directory has been carefully corrected and revised up to the day of going to Press.

To be had at the *Bombay Gazette* Office, Albert Buildings, Esplanade, Fort.

Agents for Maclean's Guide to Bombay
Messrs. COOPER, MADON AND Co.,
Branch Establishment, East Street, Poona.
OSSABHOY CURSETJEE BHOWNUGREE,
Bhownugree Street, Surat.

WINES, SPIRITS, BEER, &c.

NOTICE.

PHIPSON & Co. are now IMPORTING WINES from the LEADING CONTINENTAL HOUSES, from whom the CLUBS and MESSES obtain their Supplies, thus removing the difficulty so often experienced by Europeans in this country of obtaining thoroughly sound Wines at a moderate cost.

For list of Prices apply to

THE HEAD GODOWN-KEEPER,
6, Apollo Street, Bombay.

NOTICE.

THE LARGEST VINEYARD PROPRIETORS AND BEST SCOTCH AND IRISH DISTILLERS have for a period of nearly *THREE-QUARTERS OF A CENTURY* been represented by us. We quote MESS and CLUB rates *FIVE PER CENT.* LOWER than those of other Shippers, so obviating the necessity of DIRECT IMPORTATION. Our experience and ENORMOUS PURCHASES enable us to offer special advantages.

CUTLER, PALMER & Co.,
Rampart Row, Bombay.

PERRIER JOUET'S
"B." BRAND
RESERVE CUVEE, FINEST EXTRA DRY.
CHAMPAGNE.

Magnums, Rs. 120; Quarts, Rs. 60 & Pints, Rs. 32 per doz.

APPLY TO
LYON & Co.,
SOLE AGENTS, BOMBAY PRESIDENCY.

HIGH CLASS.
COGNAC BRANDY.
AGED AND MATURED IN WOOD.
LAFAYETTE & Co.'s WIRE BRAND.

	Per doz. Rs. a.
BLACK CAPSULE OLD CLUB, "20 Years Old," Guaranteed	48 0
WHITE CAPSULE (Four Diamonds) Very Choice	38 0
GREEN (Three Diamonds) Extra Soft Old Pale	34 0
BLUE (Two Diamonds) Very Soft Old Pale	30 0
YELLOW (One Diamond) Soft Old Pale	26 0
ORDINARY PEG BRANDY.	
ALEXANDRE & Co.'s ELEPHANT BRAND	21 0
JULES LENNOX & C.'s ANCHOR	20 0
LAGRANGE & Co.'s 3 COCKS	18 0

The above Prices are subject to 5 per cent discount for Cash.

Special Terms to Messes, Clubs, and Traders.

R. RAMCHANDRA & CO.,
APOLLO HOUSE, FORT, BOMBAY.
SOLE AGENTS FOR INDIA.

PRICE LIST of WINES, &c., ON SALE
at the Godowns of the undersigned:—

CHAMPAGNE.	Per 1 doz. quarts.	Per 2 doz. pints.
Eugene Cliquot Extra	Rs. 54 0	
Ernest Irroy's Carte d'Or	,, 53 0	56 0
Charles Heidsick's Grand Vin Premium, White Seal, Dry	,, 52 0	Rs. 54 0
Heidsick's Dry Monopole	,, 60 0	63 0
STILL HOCKS. From J. M. PABSTMANN, SOHN, MAYENCE, SUPPLIERS TO H. R. H. THE PRINCE OF WALES.		
Laubenheimer	Rs. 15 0	Rs. [illegible]
Deidesheimer		,, 19 0
Niersteiner	,, 19 0	
Liebfrauenmilch	,, 21 0	,, 24 0
Steinwein	,, 21 0	
Hochheimer Berg	,, 25 0	,, 28 0
Rudesheimer	,, 25 0	
Marcobrunner	,, 28 0	,, 31 0
Johanisberger	,, 35 0	
FRENCH WHITE WINES. From A. DUPILLE, MACAU MEDOC.		
Sauterne	Rs. 20 0	
PORT WINES. From J. W. BURMESTER, OPORTO.		
Good Old Red Port	Rs. 19 0	—
Fine	,, 22 0	—
Very Superior	,, 26 0	—
Most Superior Old Red Port	,, 30 0	—
Most Particular Reserved Old Red Port	,, 36 0	—
Extra Old Pale Invalid	,, 42 0	—
CLARETS. From Messrs. H. & C. BALARESQUE, BORDEAUX.		
Chateau de Franda	Rs. 13 0	Rs. 15 0
St. Julien Medoc	,, 14 0	
Les Canons	,, 16 0	18
Chateau Grand Lebrun	,, 18 0	—
Chateau Leoville	,, 19 0	—
Chateau Le Roc St. Estephe	,, 21 0	—
From MUNZER & FILS.		
Haut Canon	,, 15 0	—
Margaux Medoc	,, 17 0	—
Chateau Larose	,, 28 0	—
From A. DUPILLE, MACAU MEDOC.		
Listrac Medoc	Rs. 12 0	Rs. 14 0
Cru de Barreyre	,, 16 0	
From J. ROEMER & SOHN, WIEN.		
Hungarian Claret	Rs. 15 0	
Chateau Roemer	,, 14 0	
From FRANZ SCARVASY.		
Carlowitz	Rs. 12 0	,, 14 0
From BRANDENBURG FRERES, BORDEAUX.		
St. Julien, Star Label	Rs. 12 0	Rs. 14 0
,, Red Bar	,, 12 0	,, 14 0
Chateau Larose	,, 20 0	,, 22 0
BRANDY.		
H. Montroc's **	,, 18 0	
F. Dessaulnier & Co.'s * Brandy	Rs. 21 0	
A. Doignon Fils & Co.	,, 24 0	
Cognac, Gold Medals, Blue capsules	,, 30 0	
Vieux Cognac fine Champagne	,, 35 0	
Charles Lervoire very old Brandy***	,, 37 0	
BURGUNDY. From A. DUPILLE, MACAU MEDOC.		
Volnay	Rs. 21 0	
Chambertin	,, 28 0	
WHISKY.		
Thistle Blend Whisky ***	Rs. 21 8	
,, ,, ,,	,, 22 8	
BEER.	Per doz.	Per doz. pts.
Bass & Co's. Light Bitter Ale	Rs. 6 4	4 4
Bavarian Export Beer	Rs. 6 0	Rs. 3 8
Anton Dreher's Vienna Beer	,, 6 0	,, 4 0
Marburg's Pilsener Beer	,, 5 4	,, 3 4
ITALIAN WINES.		
Vino Barbera	14 0	
SUNDRIES.		
French Vermouth	Rs. 15 0	—
Italian do. Finest	,, 18 0	—
Finest Kummel	,, 30 0	
Chartreuse, Yellow	,, 63 0	
Swiss Cheese in tins from lbs. 2½ to 3½.	Rs. 0 11 per lb.	

PRESERVED MEATS, SAUSAGES, VEGETABLES, &c.

		Rs. a.
Danish Butter, finest	per 1 lb. tin	1 4
Italian Butter finest, extra quality	½ lb. tin at	0 9
	1 do.	1 0
	2 do.	1 10

FROM BUSH, BARNEWITZ & Co., WOLFENBUTTEL.

	Per Large Tin	Per Small Tin.
Asparagus	Rs. ...	Rs. ...
Celery	,, ...	,, 0 10
French Beans	,, —	,, 0 10
Peas for Soup	,, —	,, 0 10
Young Carrots	,, —	,, 0 10
Spinage in Water	,, —	,, 0 10
Mushrooms	,, —	,, 0 12
White Cabbage	,, —	,, 0 12
Small Sausages	,, —	,, 1 6
Smoked Sausages	,, —	,, 1 6

TERMS—

Net cash no discount.

No order for less than one original package of Wines, Beer, &c. (Provisions excepted) will be executed.

Outstation orders should be accompanied by a remittance or reference for payment in Bombay.

Interest charged at the rate of Nine per cent. per annum on all accounts, not paid monthly.

VOLKART BROTHERS,
Marine Street.

Bombay, Feb. 24, 1888.

KEETING'S COUGH-LOZENGES.

COUGHS, ASTHMA, BRONCHITIS, DIFFICULTY OF BREATHING are speedily cured by Keating's Cough-Lozenges recognised and recommended by the Medical Faculty. No other remedy is half so effective. One Lozenge alone gives relief. They contain no Opium Morphia, nor any violent drug, and may be taken by the most delicate. One or two at bed-time ensures rest when troubled by the throat. Sold at all Chemists, in small tins.

SARSAPARILLA.

Wilkinson's Essence or Fluid Extract of

RED JAMAICA SARSAPARILLA

Is the ONLY PREPARATION RECOGNISED by the FACULTY as a WONDERFUL PURIFIER of the HUMAN BLOOD.

It is not too much to say that those suffering from the effects of TROPICAL CLIMATES, such as TORPID LIVER, DEBILITY, ATTENUATION OF BODY, ERUPTIONS, LASSITUDE, &c., will by taking this extraordinary ESSENCE OF RED JAMAICA SARSAPARILLA, soon find relief and ultimately a cure. It is asserted by those who take a little DAILY the system becomes less liable to attacks of illness.

"We cannot speak too highly of it."—*Lancet.*

"We recommend your *Red Jamaica Sarsaparilla*"—*Medical Review.*

"The only preparation for removing what may be called the Sequelæ of a mercurial course."—*Sir R. Martin.*

The late Lord Clyde, writing for a further supply of *Wilkinson's Sarsaparilla*, says, "I am never without it, for when feeling depressed or out of sorts from anxiety or fatigue, a dose or two animates me."

"Your *Essence of Red Jamaica Sarsaparilla* CURED me of a Torpid Liver after all other remedies failed.—*Earl of Aldborough.*

PREPARED ONLY BY
THOMAS WILKINSON
(Member of the Pharmaceutical Society)
270 Regent St., London.

Sold in small, medium and large bottles.

CAUTION.—Many spurious, worthless, and injurious preparations are offered to the Public; see that both Bottle and Label have the Name and Address also Trade Mark [illegible] at the bottom of the bottle.

WILKINSON'S
BRONCHIO-THORACIC LOZENGES.

[illegible] AND Co., ROGERS AND Co., [illegible] PHILLIPS AND Co., Bombay, and all respectable Chemists in India.

BANKRUPT STOCK.
THROUGH THE FAILURE OF A LARGE
WEST-END HOUSE.
MARCKS AND COMPANY LIMITED
HAVE RECEIVED FROM THEIR HOME AGENT
A MAGNIFICENT STOCK OF
GEM JEWELLERY.
CONSISTING OF

DIAMOND BROOCHES
DIAMOND AND PEARL BROOCHES
PEARL AND RUBY DEMI-SUITS
DO. AND SAPPHIRE PENDANTS
LOCKETS SET DIAMONDS
DO. DO. RUBIES
DO. DO. PEARLS
EARRINGS SET EMERALDS, PEARLS.

A few Handsome 18-carat Guard Chains, Albert and Victoria. Also Neck Chains in great variety Scarf Pins, convertible to Solitaire, Studs of Diamonds, Pearls, Rubies, Sapphires, Corals, Turquoises Lapislazuli, &c., &c., &c., in a hundred fanciful designs.

Diamond Cluster Earrings and other articles of jewellery too numerous to particularize in detail.

TO BE SOLD AT
UNPRECEDENTEDLY LOW PRICES.
MARCKS AND COMPANY, LIMITED

BOMBAY.
43, Esplanade Road,
Opposite Clock Tower.

POONA.
1 East Street,
Opposite Napier Hotel.

INSURANCES.

FIRE INSURANCE.

	Exclusive Reserve Fund.
The LONDON and LANCASHIRE FIRE INSURANCE Co., CAPITAL	£ 1,852,000
The NORTHERN ASSURANCE Co., CAPITAL	,, 3,000,000
The TRANSATLANTIC FIRE INSURANCE Co., (exclusive re-insurances) CAPITAL	M6,000,000
The HAMBURG-BREMEN FIRE INSURANCE Co., CAPITAL	,, 6,000,000
The NORTH GERMAN FIRE INSURANCE Co., CAPITAL	,, 7,530,000
The LUBECK FIRE INSURANCE Co., CAPITAL	,, 3,000,000
The FIRE INSURANCE Co. of 1877, CAPITAL	,, 2,600,000
The BATAVIA FIRE INSURANCE Co., CAPITAL	fl 3,000,000
The SAMARANG FIRE INSURANCE Co., CAPITAL	,, 2,000,000
The FIRE INSURANCE Co., "INSULINDE," CAPITAL	1,000,000
MARINE INSURANCE.	
The GENERAL MARINE INSURANCE Co., CAPITAL	£ 3,000,000
The BATAVIA MARINE INSURANCE Co., CAPITAL	fl 3,000,000
The SAMARANG MARINE INSURANCE Co., CAPITAL	,, 2,000,000
The BADEN MARINE INSURANCE Co., CAPITAL	M6,000,000

THE FIRE and MARINE INSURANCE in the above Companies apply to the UNDERSIGNED, who can offer ALL FACILITIES and MOST FAVOURABLE TERMS. ALL CLAIMS PROMPTLY SETTLED IN BOMBAY. Rates and other particulars can be obtained on application.

VOLKART BROTHERS, Agents.

ORIENTAL LIFE OFFICE.

PUBLIC ATTENTION is specially invited to the following NEW and MOST ADVANTAGEOUS METHOD of ASSURANCE under the

TREBLE BENEFIT
ENDOWMENT POLICIES

NOW issued by this Company, which provides for a Payment to the Assured himself on attaining a specified age; or he can purchase a Pension, if he so desires, for the rest of life; or the Sum Assured is payable to his Representative at the previous death of the Assured, thus comprising in one contract the TREBLE BENEFIT of an Endowment, a Pension payable during life, or as a Family Provision payable at Death.

ENQUIRY-FORM
AS TO THE COST OF
A Sum to be received at a specified age
(or at Death, if previous),
with the ALTERNATIVE of
A Pension for Life after that age.

The undersigned having been Born on the ________ Day of ________ 18__ what would be the Annual Payment to secure Rs. ________ to be Paid when he is aged 50,* or at his death, if sooner?

Also, what Yearly Pension for the rest of Life may be obtained at the latter age, if then desired, in exchange for the above sum?

Name ________
Address ________
Occupation ________
________ 188

Full Particulars on Application, and Forms of Proposal for effecting Assurances may be had from—

D. McLAUCHLAN SLATER, F.I.A.,
Manager and Actuary,
Albert Building, Bombay,
or any of the Agents of the Company.

* This may be altered to 40, 45, 55, or 60.

ALLIANCE BRITISH & FOREIGN LIFE
AND FIRE ASSURANCE COMPANY.
ESTABLISHED 1824.

CAPITAL—£5,000,000.
BOARD OF DIRECTION.

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FIRE RISKS.

In an eligible character are accepted at minimum current rates.

LIFE DEPARTMENT.

The non-participating rates of premium for European lives resident in India have been very materially reduced, and the undermentioned Agents are authorised to decide upon Proposals submitted, to issue Polices, and to settle Claims.

The Life Reserve Fund is over.

NINETY-FOUR LAKHS OF RUPEES,

which (irrespective of, and in addition to, the paid-up Capital and the Fire Reserve Fund) being about 30 per cent. of the sum assured under the Company's Life Policies, and besides this there is the guarantee of the subscribed Capital of not less than

FIVE CRORES OF RUPEES,

coupled with the personal responsibility of a numerous body of wealthy Proprietors.

For detailed Prospectuses Forms of Proposal and apply to

REMINGTON & Co.,
Agents for the Presidency of Bombay.

SWIFT & FARROW,
PUBLIC ACCOUNTANTS, AUDITORS, &c.
UNDERTAKE COLLECTION OF OUTSTANDING DEBTS.
No. 9, HUMMUM STREET, FORT, BOMBAY.

INSURANCES.

REDUCTION OF RATES
FOR
LIFE ASSURANCE IN INDIA.

THE STANDARD LIFE OFFICE has substantially reduced its Rates for India under certain Forms of Assurance, and all those holding Policies where the sums assured and premiums are payable in one uniform currency will get the benefit of the reduction.

Copies of the Prospectus containing the New Rates, Forms of Proposal for Assurance, &c., may be obtained on application to

GEO. OLIVER, Secretary,
Bombay Branch.

STANDARD LIFE OFFICE.

INVESTED FUNDS exceed ...£6,500,000
ANNUAL INCOME exceed ...£ 900,000

ROYAL INSURANCE COMPANY.

CAPITAL—£2,000,000 STERLING.

TOTAL ACCUMULATED FUNDS, invested in the best and safest Securities, now amount to

£5,672,040-17-8 STERLING.

FIRE BRANCH.

POLICIES covering risks on MERCHANDISE, BUILDINGS SPINNING MILLS, COTTON AND JUTE PRESSES, SHOPS, BUNGALOWS, HOUSEHOLD FURNITURE, HOTELS, AND CLUBS, both in BOMBAY and in the MOFUSSIL, granted on most favourable terms. COALS in the BUNDERS and KEROSINE OIL also covered.

Fire Premiums for 1882	£[illegible]
,, 1885	£[illegible]
,, 1886	£[illegible]

LIFE BRANCH.

NATIVE LIVES ASSURED AT EUROPEAN RATES LARGE REDUCTION IN RATES.

POLICIES granted by the UNDERSIGNED without reference to Head Office on APPROVED lives. MILITARY LIVES in CIVIL employ have extra premium returned.

ENDOWMENT ASSURANCES, payable at fixed periods on ADULTS, and Children on very favourable terms.

LAST REVERSIONARY BONUS 7½ per cent.

REDUCTION TO EUROPEAN rates, when assured leaves either Alexandria or Port Said.

Accumulated LIFE FUNDS now amount to £3,257,609

GROWTHS OF FUNDS.

1871	£2,196,972 15 8	1881	£4,673,[illegible] 5 1
1876	£3,493,950 1 1	1886	£5,672,040 17 8

THOS. H. MOORE & Co.,
Agents, Royal Insurance Company.
Hummum-street.

BANKS.

COMPTOIR D'ESCOMPTE DE PARIS.

HEAD OFFICE—PARIS.
SUBSCRIBED and PAID-UP CAPITAL ...£3,200,000
RESERVE FUND ...£800,000

LONDON BANKERS:
BANK OF ENGLAND,
UNION BANK OF LONDON.
Messrs. C. J. HAMBRO & SON.

LONDON OFFICE—52, THREADNEEDLE STREET E.C.

CURRENT ACCOUNTS	are kept, but no interest allowed.
DEPOSIT ACCOUNTS	are opened for fixed periods at rates to be obtained on application. No deposits received for less than thirty days.
LETTERS OF CREDIT	payable at any of the chief commercial towns and cities of the world.
DIVIDENDS, &c., on	Government Paper and other stocks received for customers without charge, if remitted home through the Bank.

C. LOWELL, Manager.

Rampart Row, W.

NATIONAL BANK OF INDIA, (Ld)

CURRENT DEPOSIT ACCOUNTS.

Interest is allowed on Current Deposit Accounts at 2 per cent. per annum on the daily balances up to Rs. 1,00,000, but no Interest will be allowed on balances under Rs. 1,000.

FIXED DEPOSITS.

The Bank allows interest on Fixed Deposits for 12 months at the rate of 4 per cent. per annum. Rates for shorter periods can be ascertained on application.

EXCHANGE.

The Bank negotiates and collects Bills payable in London, Calcutta, Madras, Kurrachee, Colombo, Rangoon and Mandalay. It also grants Drafts on London and its Branches and Agencies at the Current Rates of Exchange.

By Order of the Directors,
H. CHALMERS,
Manager.

NOTES
ON
INDIAN LAND REVENUE.
A PLEA OR PRINCIPLE AND SOUND POLICY,
BY
TODAR MAL.

Price Re. 1. Postage half anna.

Copies can be had at the *Bombay Gazette* Office.

FANCY STATIONERY.

LATEST NOVELTIES FROM LONDON IN FANCY STATIONERY.

EVERY DAY NOTE PAPER AND ENVELOPES.
(THE DAY OF THE WEEK IN TWO COLOURS.)
In boxes containing 28 Sheets and Envelopes ...at Rs. 2-4 per box

YOKOHAMA NOTE PAPER AND ENVELOPES.
Curiously ornamented in artistic designs by a Japanese Artist.

Boxes containing 25 Sheets and Envelopes ...at Re. 1 4 per box.
,, ,, 50 ,, ,, ...,, 2 6 ,,
,, ,, 100 ,, ,, ...,, 4 8 ,,

ALEXANDRA NOTE AND ENVELOPES.
In Boxes containing 30 Sheets and Envelopes ...at Re. 1 8 per box.

BOMBAY GAZETTE OFFICE.
ALBERT BUILDINGS ESPLANADE, FORT.

Digitized with financial assistance from the Government of Maharashtra on 19 June, 2017

BOMBAY.

TO-DAY.

Town Council, 4 p.m.
Address to the Persian Consul-General, Framjee Cowasjee Institute, 4-30 p.m.
Polo, Civil *vs.* Military, Maidan, 5-15 p.m.
Band, Yacht Club, 6 p.m.

Vessels arrived.—The following vessels arrived on the 25th:—Boskenna Bay (s), from Moulmein. Yesterday:—Masilia (s), from London; Huzara (s), London; Somali (s), Aden; Tanjore (s), Venice; Westley Hall (Ship), Cardiff; and Bhownagar (s), Bhownagar.

Vessels sailed.—The following vessels sailed yesterday:—Arabia (s), for Gulf and Karachi; Sumatra (s), Aden and Jeddah; and Klyde (s), Moulmein.

Reported Theft.—Morarjee Jetta, a cloth merchant, having his shop in Luckmidass Khimjee's Market, reported to the police, on Saturday last, the theft of a box of piece-goods, valued at Rs. 420, from the market yard.

Polo.—There will be a match to-day, commencing at 5-15 p.m., between Civil and Military:—Stripes—Civil—Messrs. Gray (capt.), Savile, Graham, and Warden, *vs.* Blue—Military—Capts. Phayre (capt.), Hamilton, Hodgkinson, and Mr. Beville.

Notes Found.—Eight currency notes, two for Rs. 10 and six for Rs. 5 each were picked up by Venayek Pandoorung Gupta, a clerk in the Registrar's Department, High Court, on Saturday last. The notes have been forwarded to the Office of the Commissioner of Police, Byculla.

"Dnyan Prasarak Mandli."—The sixth lecture of the season 1887-88 will be delivered under the auspices of the above Society at the Framjee Cawasjee Institute, at 6 p.m., this day, the 27th instant, by Dr. Krishnarao B. Bullel, on "Ear and Ear Diseases." The lecture will be illustrated by diagrams, and will be open to the public.

Defrauding the G. I. P. Railway Company.—NazerallyCadurbhoy, a petty merchant, was yesterday charged by Mr. Byramjee Hormusjee, head foreman of the goods department of the G. I. P. Railway Goods Station at Wari Bunder, with making a false declaration of goods for despatch by that railway to Indore on the 20th February last, and thereby defrauding the Railway Company to the extent of Rs. 8-11. He was convicted and fined Rs. 25.

Music at the Royal Bombay Yacht Club.—The band of the Marine Battalion will play the following programme of music at the Royal Bombay Yacht Club, this evening, commencing at 6 o'clock:—

March	March of the Period	Reviere.
Overture	Die Felsenmuhle	Reissiger.
Valse	La Berceuse	Waldteufel.
Grand Selection	La Traviata	Verdi.
Song	St Agnes Eve	A Sullivan.
Galop	Otto	Kuhner.

GOD SAVE THE QUEEN.

Thefts from the Esplanade Hotel.—Lieutenant R. D. Burlton, of the 2nd Madras Lancers, residing at the Esplanade Hotel, reported to the police, on Sunday, the theft of a gold double case hunting watch and gold Albert chain with a solid silver pencil case attached; also a plain silver Burmese peacock rupee brooch, the total value being Rs. 576-8.—Captain Hastings, also residing in the same hotel, reported to the police, on Sunday, the theft of a silver watch and gold chain attached, valued at Rs. 100.

Theft by a Servant.—Inspector Hack yesterday charged Bowlia Poonia, a Surati boy, before Mr. Hamilton, with stealing a Rs. 100 note from Mr. E. Pottinger. The boy had been in Mr. Pottinger's employ for about three months, and a fortnight ago disappeared on the same day his master missed the note. The police were informed of the matter, and Inspector Hack promptly made inquiries. He traced the boy to Surat, where he had gone to, after spending about a quarter of his ill-gotten gains, in paying his debts and making sundry purchases for his parents and relations. The Surat police were communicated with and the boy arrested. He pleaded guilty, and was sentenced to six months' hard labour.

Jewish Festivals.—To-day and to-morrow will be observed as a holiday by the Jewish community, to observe the feast of the Passover, which is instituted to commemorate their departure out of Egypt, the legend being that "on the night preceding that departure, the destroying angel slew the first-born of the Egyptians, and passed over the houses of the Hebrews, they being marked with the blood of the lamb, which for this reason was called the "Paschal Lamb." It was celebrated on the 15th day of the first month (Nisan) of the ecclesiastical year and lasted eight days. A lamb, or if that could not be found, a kid, without blemish, was killed, roasted and eaten with unleavened bread and bitter herbs."

Entertainment at the Seamen's Institute.—A performance was given by members of the crew of H. M. S. Osprey on Saturday evening, at the Seamen's Institute, Prince's Dock. A large gathering of sailors who enthusiastically cheered and encored the performers, showed how Jack duly appreciated entertainments of this kind. The funds were given in aid of a sick sailor, and the performance was under the patronage of H. E. Admiral Sir Frederick W. Richards, K. C. B. The Rev. W. Ellison, Harbour Chaplain, in moving a vote of thanks to the performers, said the performance would be repeated on Monday night the 26th inst., and he hoped that the hall would be well filled, as H. E. Admiral Sir Frederick W. Richards might probably be able to attend, when it would be their pleasant duty to give him a sailor's greeting.

Theft at a Mill.—Baboo Dhondoo, a labourer, unemployed, was yesterday charged, before Mr. P. Ryan, with stealing a handkerchief containing Rs. 4-2-0, the property of Moreshwar Narayen, a mill hand employed at the Jevraz Balloo Mill, on Sunday last. The complainant, on arriving at the mill at 7 o'clock on Sunday morning for work, tied up Rs. 4-2 in the corner of his handkerchief, and hung it up on a nail in the wall. At about 8 o'clock in the morning he saw accused come to the mill on the pretence of seeing his brother and, while leaving, quickly snatched the handkerchief and the money. The complainant, who observed the act, at once secured the accused in the presence of the jobber of the mill, and on searching him the handkerchief with the money was found. He was then handed over to the police. The accused was convicted and sentenced to six weeks' rigorous imprisonment.

A Juvenile Thief.—A Mahomedan lad, aged 15 years, named Esmail Jamal, was charged by Inspector Young yesterday, before Mr. P. Ryan, with stealing a wooden box containing articles of wearing apparel valued at Rs. 5-14-6, the property of Mukim Purshotum, a groom, who resides in a stable at Khara Talao, on the 21st instant. The accused, it appeared, was in the habit of coming to the complainant's stable in search of employment. On the date in question the complainant, on his return to the stable, missed his box of wearing apparel. He then suspected the accused, and had him arrested by the police. The accused subsequently made a statement, and the stolen property was recovered from the residence of a shoemaker, named Dewsy Hooka, at Dhobie Talao, where the accused had left it for safe custody. The accused was convicted and ordered to be sent to the Sassoon Reformatory.

The Western India Turf Club.—The annual general meeting of the Western India Turf Club was held at the office, 32, Bellasis Junction Road, Byculla, on Monday, the 12th instant. General J. Hills, C.B., R.E., in the chair. The accounts for the past year were audited and passed. The question of amalgamation with the Calcutta Turf Club was discussed and postponed to a future meeting with a view to the amendment of certain of the new rules of the C. T. Club, which, it is considered, would be prejudicial to the interests of the Turf in this Presidency. A clerical error in the scale of weights for September was pointed out and ordered to be corrected. The following was carried. If any person wishes to run a two year old he can do so, the horse carrying the weight for a three year old in January if an English, country-bred or Arab, and the weight prescribed for a three year old in August if an Australian or Cape two year old. A vote of thanks to the chairman closed the proceedings.

A Runaway Bullock.—At the Fort Police Court, yesterday, Inspector McCormack, charged a young cart-driver, before Mr. Hamilton, with driving his cart without a license. The accused had taken his cart into a private lane in Kalbadavie to give his bullocks a drink at a trough. He unyoked one of the animals, and took it to the trough, leaving the other still yoked to the cart. As he was attending to the bullock at the trough the other took fright and bolted with the cart out of the lane on to the public road, where it knocked down and ran over an old man. The runaway bullock was eventually stopped, and the man removed to hospital, where it was found that several of his ribs were fractured. Inspector McCormack explained these facts to Mr. Hamilton, stating that it was a pure accident. No charge under the circumstances could be made of negligence. His Worship was of opinion it was an accident, and fined the accused Rs. 2 for having no licence.

The Sequel to a Quarrel.—A Mahomedan hawker, Dada Ahmed, was yesterday charged before Mr. Hamilton, by constable Webb, with causing grievous hurt to a cast-fellow, named Siddick Esmael. The men had known each other for some time, but about three weeks ago they had a quarrel, which they seemed to patch up. They met at a coffee shop, and the accused treated Siddick to a cup while he took one himself. They then had a pipe each of ganja, and while the complainant was smoking his pipe the accused suddenly caught him by the nose and cut it. Having given it a deep gash right across, the accused ran away, but the complainant, injured as he was, pursued and arrested him, and gave him in charge to a sepoy. Siddick remained in the G. T. Hospital for twenty days, before he was discharged. In defence the accused denied the charge and averred that the injury was caused to the complainant by another man with whom he had had a quarrel. No witnesses were called to support this statement, and Mr. Hamilton sentenced him to six months' hard labour.

THE AVALANCHES IN EUROPE.

Heavy snow-falls are again reported from the central districts of Northern Italy where it is stated that in some places the snow is as much as ten feet deep. Heart-rending accounts have been received of fearful disasters on the Alps, from the fall of great avalanches. The Alpine troops with the Carabineers, under the direction and leadership of the authorities, have been working heroically in the task of rescuing the people of the small villages which have been buried in the snow. By the latest accounts more than 200 bodies have been taken out. A telegram from Berne says that the hamlet of Trasquera, in Piedmont, at the foot of the Simplon, has been completely overwhelmed by an avalanche. In the Bini Valley five persons have been killed by an avalanche. Two avalanches have fallen on the famous Hospice of St. Bernard. The church have been almost entirely buried in snow. No loss of life is reported.

THE NATIVE ARMY OF BENGAL.

At the Royal United Service Institution on March 2, a paper was read by Major-General J. H. Gordon on "The Native Army of Bengal: its constitution, organisation, interior economy, and equipment," Sir Peter Lumsden occupied the chair, and there was a large attendance. After giving an exhaustive *resume* of the details comprised in the title of his paper, General Gordon proceeded to offer some observations on the system under which the Bengal army was organised in 1861, 1863, and 1865. Since the irregular system was applied to the army in 1861, the tendency to reform and improve had resulted in the gradual evolution of the present regular system, as it might be termed, with regard to the duties of the British officers. The squadron command, 156 strong, as the administrative unit for the British officer had worked well; but the present wing command of 450 men was too strong for the commander to give proper attention to training. The advisability of mixed races in a corps had been questioned, and he thought rightly, for the various races and religious antipathies of India formed our principal security against general combination, so that the addition of class corps to the army was a military and political gain. Native officers were indispensable links in the management of natives regiments. They were good commanders of small bodies experienced in fighting, brave and gallant; but, as a rule, their early military education had been defective. It was desirable to have British officers as leaders, especially since the introduction of rapid firing weapons. He would like to see more native officers receive a reward similar to that bestowed on Mahomed Aslam Khan, C. I. E., who had been granted the honorary rank of major fos his services as commandant of an irregular corpr guarding the Khyber Pass. Much has been done lately to improve the conditions of service for the native ranks, and the men have proved very receptive of instruction, the musketry returns showing that they excelled generally in the use of the rifle. The rapid manner in which the fighting strength of the army had recently increased showed that the service was popular. In the discussion that ensued Lord Chelmsford, Sir R. Hume, Sir Henry Havelock-Allan, and General Watson took part. The chairman, in conveying the thanks of the meeting to General Gordon, paid a high tribute to the efficiency of the native army, and expressed a general concurrence with the suggestions of the lecturer.

THE ITALIANS IN ABYSSINIA.

The *Times'* correspondent with the Italian forces in Abyssinia, telegraphing on Monday, March 5, from Ailet, says:—Yesterday morning we exchanged shots with the enemy for the first time. A patrol of Italian irregular troops were out skirmishing in the direction of Ambatocan, when they were fired at by the Abyssinan scouts. Ambatocan is a few miles north-east of Baresa, whither the Italian reconnoitring force reached a fortnight ago, and it is therefore evident that the enemy is moving towards us, prepared for an attack. In the evening the enemy were seen south of our line of communications at Moncullo and were fired at from Fort Regina Margherita, and their intention of watering at the Tata Wells was thus frustrated. A pitched battle between the opposing forces is now considered imminent. Tata Wells are within a few miles of Moncullo, while General San Marzano is at Ailet, some thirty miles inland.

THE GERMAN CROWN PRINCE.

The reports concerning the Emperor Frederick received by the last mail are more favourable. The Berlin official *Gazette* contained the following statement from San Remo, signed by Drs. Mackenzie, Schrader, Krause, Hovell, von Bergmann, and Bramann:—

In view of the rumours circulated by the press as to the difference of opinion among the doctors in attendance on his Imperial and Royal Highness the Crown Prince of the German Empire and of Prussia, the undersigned hereby declare that with regard to the nature and diagnosis of his malady such a difference does not exist. And just as little have they asserted that a dangerous turn of his ailment is impending.

The uniform and responsible guidance of his treatment continues now, as before the operation, in the hands of the undersigned Sir Morell Mackenzie. In the interest of their august patient and of the people who esteem, love, and reverence him, the doctors once more appeal to the press of Germany, as well as of other countries, to refrain from all discussion of his malady or of the methods and instruments used in his treatment. The local disturbances in and around the larynx of his Imperial and Royal Highness have not materially changed; the wound is healed, the canulas are well in position; the lungs are sound; and the cough and expectoration have decreased. The state of his strength is satisfactory, his appetite is growing, he has no digestive trouble, and just a little pain in swallowing, or headache. He can sleep uninterruptedly for hours at a time. As the mission of Herr von Bergmann is ended he will shortly leave.

THE SERVICES AT HOME.

ARRIVALS REPORTED.

Mr C E Pitman, CIE, B
Mr A C C Rogers, B
Mr T Beatty, B
Maj W Peacocke, R Eng
Capt H S Andrews-Speed, R Eng
Capt F Peel, R Eng
Capt A R Martin, BSC
Surg-Maj A Barclay, B
Lieut A S Rooke, MSC
Surg M J T J Blancard, B
Mr C E G Crawford, Bo CS
Maj C E Yate, CSI, Bo
Surg-Maj C F Ogilvie, Bo

GRANTED EXTENSION OF LEAVE.

Mr H L Hebbert, B, 4 mo
Col Sir J Johnstone, KCSI, B Inf, till July 16, 1888
Capt F Hawkins, BSC, 6 mo
Surg-Maj J Reid, B, 90 days
Surg C F Willis, Bo, 2 mo
Col F B Middleton, DSO MSC, 6 mo
Lieut-Col J Wongall MSC, 6 mo
Col A T Moore, CB, VC, Bo SC, till Jan 16, 1888
Capt A L B Hughes, Bo SC, 4 mo

PERMITTED TO RETURN TO DUTY.

Lieut G W Rawlins, BSC
Mr E J Sewell, MCS
Brig-Surg W H Roberts, MD, M
Col V Birch, Bo SC
Capt J R C Domvile, Bo SC
Lt J E Barry, Bo SC

METEOROLOGICAL OBSERVATIONS.

GOVERNMENT OBSERVATORY.

Bombay, 25th March 1888.

Means of observations at 6 a.m., 10 a.m., 2 p.m., 4 p.m., and 10 p.m.

Barometer corrected 32 deg. Fah.	29·861
Temperature of the Air	80·1
Wet Bulb Thermometer	73·5
Dew Point	70·7
Relative humidity of Air	·736
Extent of cloudy sky (the whole sky clouded=10)	2·2
Maximum temperature of air (read at 6 p.m.)	85·0
Minimum do. do (read at 10 a.m.)	75·8
General Directions of Wind.*	NW, NNE, WNW, W.
Movement of wind in 24 hours*	146

* From midnight to midnight.

THE DEATH OF THE GERMAN WILLIAM.

The Emperor William died at Berlin at half past eight on the morning of the 9th instant. The following bulletin, dated seven o'clock, was issued a short time previously:—

"After a slight flickering up of the vital powers had taken place yesterday evening, the state of weakness, from which the Emperor was suffering yesterday, increased during the night, and has now attained a high degree—(Signed) Von Lauer Leuthold."

THE EMPEROR'S LAST MOMENTS.

Some touching details of the Emperor's last hours of consciousness are given in this morning's telegrams. In the morning he was able to sign an order for the prorogation of the Reichstag, and at two o'clock he received Prince von Bismarck and conversed with him for ten minutes. The Berlin correspondent of the *Standard* says:—

The slight improvement in the Emperor's condition on Wednesday afternoon was still perceptible next morning; for despite a restless night he had a little appetite. This gave rise to a hope that his strength might return, especially as he seemed clearer and recognized those around him more readily than on Wednesday, when, as already mentioned, he more than once fell into an unconscious state, which continued for a length of time. Amongst others he recognized the Empress, whose hand he repeatedly pressed, and also Prince William, with whom he discussed some military matters. During the morning he was able to take some bouillon and beef-tea at intervals. About noon, however, things again changed for the worse, his pulse grew very weak, and his strength fell away in a manner that gave rise to the utmost alarm. At this time. Prince Bismarck arrived at the Palace, and joined Count Moltke, Count Stolberg, the Minister of the Royal Household, the heads of the military and civil Cabinets, and the highest Court officials, who had been assembled since early morning. The Emperor, although he remained very weak, was perfectly conscious, and shortly after two o'clock he sent for Prince Bismarck, with whom he talked for about twenty minutes. The Chancellor, somewhat reassured, then drove to the Reichstag, where he presided at a Council of Ministers, which was followed by a meeting of the Federaj Council, whence he returned direct to the palace at five. The Emperor's strength had not increased in the interval, although he had taken some beef-tea and shortly after had fallen asleep. He was disturbed about five with a rather severe attack of pain, upon which Prince William was called to his bedside, where the Empress and the Grand Duchess of Baden already were. Prince William soon came out of the room, looking very grave, and summoned Dr. Kogel, First Court Chaplain, with whom he returned to the sick room. On this becoming known outside, the news suddenly spread that the end had come, and this impression was strengthened by the ringing out of all the church bells. This, however, it appeared, merely meant that the Emperor had taken the Communion. After the Emperor had received the Communion, Dr. Kogel held divine service in the vestibule of the palace; all the Princes and Princesses, Court officials, and servants being present. The crowd before the palace stood with uncovered heads while the service was proceeding. After receiving the Communion, the Emperor sank into a deep sleep, from which he awoke a little stronger, sat up in bed, and had something read to him.

AN AFFECTING FAREWELL.

The *Daily Telegraph's* correspondent thus describes the impressive and affecting scene in the Kaiser's sick chamber between four and six in the afternoon:—

At about four o'clock his Majesty was quite given up. When he rallied from this attack some sixty persons were standing around his bed, among them being Prince and Princess William, the Grand Duke and Grand Duchess of Baden, the Crown Prince and Crown Princess of Sweden, the Princess Frederick Charles and her son, Frederick Leopold, Prince von Bismarck, Count von Moltke, and the several Ministers of State. The old monarch was full of fortitude. He felt that his end was near; but he desired to utilize the last moments of life. Court Chaplain Kogel offered up prayers, in which the Kaiser joined ferl vently, and then he took leave of everybody, speaking individually to many of those present. His mind was perfectly clear, and his ideas were quite consecutive. For nearly half an hour he spoke with scarcely a pause, sitting up in the bed; then he lay down for a while, received some refreshment, and afterwards again conversed with those around him. When he was besought to husband his remaining strength the Kasier made the characteristic reply: "No, I feel I have not much more time to live, I prefer to say all I wish to say." Addressing many of his remarks directly to Prince William, the Emperor went on to talk in minute detail of various civil and military affairs. He referred also to foreign matters, and spoke of the relations of the Empire to France.

I am told that the effect of this marvellous recovery, and no less marvellous discourse on his Majesty's hearers was indescribable. The doctors were astonished at the display of strength. Meanwhile the room was full, indeed much too crowded, and Prince von Bismarck demonstratively drew back, in order to keep others from pressing too near to the Emperor's bedside. His Majesty did not exhibit the slightest fear of death, which he is prepared to meet with the indomitable courage that he has exhibited on the field of battle. About six the royal and other personages withdrew.

SORROW IN BERLIN.

The gravity of the Emperor's position was not concealed from the public, and the anxiety throughout the nation was intense. The scene in Berlin was indescribable. In the interior of the palace every face wore an expression of silent solemnity—from the highest Minister of the Crown to the simplest attendant. Tears were seen falling down the cheeks of brave men who had served and followed his Majesty through weal and woe on many a hard-fought battle-field, and had equally for a long course of years stood by him in the service of the State and been familiar with the details of his every day life. Outside the palace, and braving a heavy rain, thousands of people, many in tears, were standing, trying to catch the slightest item of news. The whole population felt the approaching loss keenly, and the people moved about as if already in the presence of death. Unter den Linden was covered with a dense multitude and the wide space before the palace hardly sufficed to contain the thousands who stood silently in the pouring rain gazing up at the Palace windows where the shadows were seen passing to and fro. Immediately in front of the Palace the police were kept busy making way for the constant stream of carriages conveying persons of distinction, including many officers of high rank. All the threatres were closed; the relieving guard marched past the palace in silence and a similar quiet was everywhere impressed on the city. Innumerable telegrams from all the European Courts, especially from London, Vienna, Rome, St. Petersburg, Madrid, and the lesser German Courts poured in to Berlin. At night the Imperial Palace presented a strange appearance, looking as if it were illuminated, the reason being that every room was occupied by one or other of the persons of distinction who had arrived.

MORE DOCKYARD AND WAR OFFICE SCANDALS.

As the result of the raid made by the Metropolitan Police on the copper-smiths' shop at Keyham Dockyard on Monday afternoon, March 5, Vice-Admiral H. D. Grant, the Admiral-Superintendent of the dockyard, on Tuesday conducted an investigation, which lasted for several hours, with closed doors, and seventy men of the department said to be seriously affected appeared before him. After careful inquiry, the leading man in charge of the shop, and a young mechanic barely out of his time, the son of a man holding a responsible position at the Devonport yard, were suspended: while the names of thirty-two other mechanics were reported to the Admiralty. Police Superintendent Wakeford produced a large quantity of articles in the shape of copper coal-scuttles, kettles, and snuff and tobacco boxes, in various stages of manufacture, which had been discovered in the lockers of the men. The authorities are, it is said, in possession of information which leaves little doubt that the system of turning Government property into articles of all descriptions for outside firms has been proceeding on an extensive scale for years past, but the mystery is as to how the gauntlet has hitherto been so successfully run. Some officials declare that illegal traffic must have gone on between commissioned ships and the men implicated. If the larger articles were conveyed on board the vessels, nothing could be much easier after they had gone out of dock than to bring the illicit goods ashore at many of the surrounding landing-places when the Metropolitan Police were not on duty. This will be the subject of rigorous investigation. Evidence will be forthcoming that many of the articles which have been manufactured have been disposed of to outside firms—notably some midland houses, one at least of which is said to have sent inferior goods to certain of the yard employes to be plated at the expense of the ratepayers.

Another scandal connected with the administration of the War Office is to be brought before the House of Commons by Mr. Brood, in the form of a question in which it is suggested that officers commanding volunteer regiments are refused permission to purchase accoutrements and stores which, although condemned as unfit for the regular forces are serviceable for the volunteers; that such accoutrements are sold by auction for a trifling sum, and are regularly brought up by certain firms, to whom volunteer officers who inquire for them are referred; and that by these means the cost of such articles to volunteers is raised by nearly 600 per cent.

SIR W. HUNTER ON RECENT MOVEMENTS IN INDIA.

On Saturday afternoon, March 3, the annual meeting of the National Indian Association, in aid of social progress and education in India, was held at Willis's Rooms, St. James's. The chair was taken by Lord Hobhouse, and among those present were:—Sir William Hunter, Sir Richard Meade, Sir Charles A. Turner, Mr. T. H. Thornton, General Macdonald, Mr. Hodgson Pratt, General Pollard, Lady Hobhouse, Lady Hunter, and Mrs. Carmichael.

The chairman, in opening the proceedings, referred to the progress of the association as shown in the annual report. The superintendence committee, the object of which was the selection of residences and the supervision of youths visiting England to study, had during the year five students under their charge and several more were on their way to England. The council had been enabled through the receipt of special donations, to make more grants than usual in aid of education in India. A branch of the association had been formed at Poona; and the Punjab Association had been established as a corresponding branch. At Bangalore the system of home education classes had at last been adopted. The aims and principles of the association being in harmony with the remarkable and increasing development of India, more and more workers were needed to carry forward the movement, and it was of the greatest importance that English and Indians should combine for objects affecting the public welfare. The balance-sheet showed a surplus of £32 after an expenditure of the year of £565; but a call to the extent of £33 had been made upon the reserve fund. The main item of expenditure had been the cost of printing and circulating the *Indian Magazine*. A sum of £379 had been thus spent, but the council were now considering means for increasing the circulation and diminishing the cost of production of the *Indian Magazine*.

The report having been received and adopted, Sir William Hunter proceeded to deliver an address on the subject of "Recent Movements in India." He said that the present movements in India had advanced upon three distinct but convergent lines. There were the educational movement, the social movement, and the political movement, and each of these had many ramifications. Their advance was respectively symbolized by the nationalization of Indian education, by the agitation against child-marriage, and the compulsory celibacy of widows among the Hindoos, and by the Indian Congress which, during three successive years, had met at Bombay, Calcutta, and Madras. The practical outcome of the educational movement had been the Educational Commission. Education was making very satisfactory progress before the institution of the Commission, but its progress was found to be too much in one direction and to dangerously divide the Indian people into two classes—a small minority highly educated on foreign methods, and a large majority hardly educated at all. The remedy for this state of things had been found in including in one homogeneous system all the popular efforts which had before received small recognition from the State. The Commission recommended that all indigenous schools should be recognized and encouraged if they served any purpose of secular education; and declared that the elementary education of the people was that part of public instruction to which the efforts of the State should in a larger measure be directed. The Commission in organizing a mechanism for carrying out this system enlisted the spirit of self-government then moving in India in the cause of public instruction. It established a plan for a system of board schools which sooner or later would cover the whole of India, and by which the education of the people would be practically managed by local representatives of the people themselves. The Indian people had quickly responded to the increased facilities thus afforded, and while in 1880, the year before the Commission sat, there had not been 2,000,000 people in India known to be under instruction, two years after the Commission had met the number had risen to 3,500,000. The political result of the educational movement had been to make broader the basis of British rule, and its social results were numerous and complex. Conspicuous among the latter was the agitation to improve the position of women in India. He did not join in unreserved condemnation of the restrictions which were found in a woman's life in India, because those restrictions had a protective as well as a restraining end. In all the social relations which could be tested by statistics the position of women in India was expectionally high. The proportion of female criminals and prisioners to male criminals and prisoners was but a mere fraction of the proportion existing in England. Female drunkenness in India was unknown, and a woman's life was safeguarded from poverty and crime in a manner which some of her English sisters might well envy. But the question had arisen whether Indian women did not purchase their safety at too high a price, and whether security was not compatible with a larger measure of freedom. And this question had presented itself most prominently in the movement against child-marriage and enforced widowhood among the Hindoos. These customs were neither of them practised by the great masses of the people, but only among the great majority of the upper classes—the very people who came most strongly under Western modes of thought. In Bengal, out of every thousand girls between the ages of five and nine, 271 were married and 11 were widows. Among the high caste all girls were either practically wives or widows before they reached their 15th year. It was estimated that there were about one million of young widows belonging to the Brahmin and Rajput castes, to whom the system of enforced celibacy must be a cruel infringement of their natural rights. To simply forbid such customs by legislation was difficult, for it was the imperative duty of a Hindoo father of good caste to absolutely secure that no daughter of his house should ever be without a protector; and the re-marriage of widows was closely bound up with the liability of the husband's heirs to provide that no woman of the family should ever be without a home. Native opinion must ultimately decide the question, many of the difficulties of which were already being removed. The leaders of Hindoo thought were beginning to perceive that these restrictions rested upon no injunctions of Holy Veda, but upon mediæval customs and texts; British legislation had declared the right of Hindoo widows to marry again and to carry their property with them if they had renounced the Hindoo faith and adopted some other religion. A large sect of the Brahmin caste, which supplied the intellectual leaders of the people, was in favour of reform, and they were supported by large numbers in the lower castes. The more conservative castes would yield when they found that the only alternative was a loss of influence with the people. The Indian political movements found a necessary complement to the new spirit of progress which we ourselves had awakened. In every district we had accustomed educated Indians to sit on municipal and local boards, and these men now desired to exert a more direct influence upon the Government. They had accordingly formed themselves into a permanent organization, with annual gatherings in one or other of the great capitals of India. The movement belonged to no single province or section of the people of India. The general lines of the programme of the congress would sooner or latter be followed. Indian political reformers had an opportunity such as seldom happened in the history of nations of putting aside the local race antagonisms inseparable from the British position in India. He believed that no ruling Power ever felt so deeply desirous of doing what was right to a great dependency as England felt to India. England must now be made to understand in what direction the right course really lay, and this could not be done by exaggerated statements. If Indian reformers were to win the sympathies of England it must be by convincing the conscience of England, and they must dismiss from their minds the methods of English party politics. They had two influences at work always on their side. One was the conviction deep down in the heart of the British nation that India was the biggest piece of work that the Anglo-Saxon race had been called upon to complete, and that they must stand or fall in the present, and be judged in the future by the way in which that work was done. And the second influence was the conscientious desire of England to do what was right in this great national affair. He honestly believed that the well-wishers of Indian progress, political and social, would most surely gain their ends by temperance in their demands—a genuine temperance both in aim and thought.

Sir Charles Turner then moved, and Mr. D. Naoroji seconded, a vote of thanks to Sir William Hunter for his address; and, the motion having been carried, a second vote of thanks to Lord Hobhouse for presiding brought the proceedings to a close.

Dr. Ottokar Feistmantel, who was for eight years palæontologist to the Indian Geological Survey, deserves well of the tea-planters of India and Ceylon. Dr. Feistmantel has writen and published an exhaustive work on Indian tea, in which he not only gives a full account of the different varieties and traces the history of its advance in foreign markets, but gives his opinion very strongly in favour of its superiority over the China article.

The French Government has received the reply of the English Cabinet concerning the modifications demanded by the Sultan in the Anglo-French Convention for the neutralization of the Suez Canal. According to the *Standard's* correspondent, the British Government accepts, at least in principle, the modification demanded by the Sultan relative to the presidency of the Commission of Supervision; but it adds certain restrictions. It rejects the demand of the Porte concerning the protection of Ottoman territories in the Red Sea. The *Temps* states that, with the consent of the English Cabinet, the French Foreign Minister will very probably transmit the reply of England to the Ottoman Government.

INDIA IN PARLIAMENT.

HOUSE OF LORDS.

THE NAVAL DEFENCE OF INDIA.

On Friday, March 2, Viscount Midleton asked whether it was the fact that there was not a single ironclad on the Indian station, and, if so, what steps would be taken for the construction of a dock at Bombay. Even if the French and Germans had no ironclads on the coast, it seemed to him that, with two important coaling stations in those waters, there ought to be at least one ironclad on the station. He understood that the plans for a dock had been already prepared, and he hoped the report was correct. (Hear, hear.)

Lord Elphinstone said it was true that there was no ironclad on the Indian station, because the Admiralty did not consider the protection of our commerce required one. The present flagship was an iron ship, cased with wood and coppered, and the Admiralty thought it was better suited to the requirements of that station than an armour-clad ship, so much so that they were preparing a vessel of a similar class to take the place of the present flagship. The Admiralty were fully alive to the necessity of having a first-class dock at Bombay, capable of taking in first-class ironclad ships, should it become necessary in time of war, and they were in communication with the India Office on the subject. There was a dock at Mauritius which would take any of the ships on the station except the flagship, and others at Singapore and the Cape which would take in second class ironclads. So long as the present preponderance of British ships was maintained, there was no necessity for sending out ironclads. The French had three vessels on the station, not ironclads, and 3 gunboats of 33 guns in all; while we had 13 ships, mounting 100 guns, independently of 2 double turret-ships for the protection of Bombay harbour, and 2 gunboats there also. The French force on the China station was 11 vessels of 56 guns, independently of 18 small gunboats for coast service at Saigon. The English China Squadron consisted of 19 vessels, one an ironclad, mounting 121 guns in all.

Viscount Cross could not allow the question to pass without saying that he felt quite as much as the noble lord (Viscount Midleton) the necessity for proper dock accommodation at Bombay. He was happy to say there was every reason to believe that the correspondence between the India Office and the Admiralty would soon be brought to a satisfactory conclusion, and not a moment would be lost on his part after arranging matters with the Admiralty in carrying out the work, which was absolutely necessary, not only for India, but for the protection of the commerce of the United Kingdom. (Hear, hear.)

Viscount Sidmouth said it seemed monstrous, when we considered the extent of our commerce, that we should have such utterly inadquate dock accommodation on the Indian station. (Hear, hear.)

THE MERCHANDISE MARKS ACT.

On Monday, March 5, Lord Herschell gave notice that upon the 15th instant he would call attention to the working of the Merchandise Marks Act, and ask the Government what steps had been taken to bring the Act into operation in the colonies and India.

HOUSE OF COMMONS.

OPIUM AND LIQUOR LICENCES IN BURMA.

On Friday, March 2nd, Mr. Atkinson asked the Under-Secretary for India if the Government had any intention of promoting or establishing any trade in opium in Upper Burma, and if the Government intended to persevere in the effort to legalise by licence trade in intoxicating drinks with the natives or others in Upper Burma.

Mr. Bryce further inquired when the returns from India on this subject, already promised—and with respect to which he asked a question last week—would be presented.

Sir J. Gorst: In July 1887 I stated, in reply to the hon. member for Aberdeen, that whatever regulations for the sale of opium and spirits in Upper Burma were made would be for the purpose of restricting their sale in the interests of public order, and of preventing their sale to Burmans, and most certainly not with the view of raising revenue thereby. It is in accordance with this principle that regulations affecting the sale of opium and spirits in Upper Burma are now being considered and framed in India. In answer to the question of the hon. member for Aberdeen, I have to say that after his inquiry last week a telegram was sent to India with the view of expediting the return, but no answer has yet been received.

THE PAY OF INDIAN OFFICERS.

Mr. Caldwell asked the Under-Secretary of State for India whether it was the case that the pay of warrant offices of the Indian Department was fixed in 1868 in rupee money at a time when the rupee was worth 2s. in English money; and that, since the rupee was now worth only about 1s. 5½d., the pay was practically reduced, notwithstanding that the technical and scientific knowledge possessed by these officers had increased in value; and whether the Indian Government was prepared to reconsider the pay, and, in some measure, to meet the fall in the value of the rupee.

Sir J. Gorst: Warrant officers on the Indian establishment receive special Indian rates of pay which were fixed in 1866, and which are paid in rupees. The Indian Government is not prepared to reconsider the special Indian rates of these or any officers on the ground of the fall in the gold value of the rupee in countries outside India.

INDIAN RAILWAYS.

Sir J. Grost, replying to Sir U. Kay-Shuttleworth, said the net-traffic receipts from open railways in 1884-85 were 7,685,000 rx. In 1888-89 they are at present estimated at 8,661,000 rx., showing an improvement of 976,000 rx. The capital outlay on open lines since 1884-85 is about 12 crores of rupees, but a portion of this has been expended on branches and extensions which had not yet come into operation. If, however, the whole of the outlay be charged with interest at 4 per cent., the sum would be 480,000 rx. The receipts from open lines, therefore, after allowing for the interest on the additional capital, show an improvement of 496,000 rx.

CIVIL SERVICE IN INDIA.

Sir U. Kay-Shuttleworth asked the Under-Secretary of State for India whether the report of the Commission which had been inquiring into the Civil Service in India would be laid upon the table of both Houses.

Sir J. Gorst: Yes. The Secretary of State stated in another place that he would lay the report on the table unless he heard from the Viceroy to the contrary in the course of this week.

TRADE WITH THIBET.

On March 5, Sir J. Simon asked the Under-Secretary of State for Foreign Affairs whether any steps had been taken since the last session to give effect to that part of the Convention with China which relates to the opening up of trade with Thibet.

Sir J. Fergusson: Her Majesty's Minister at Pekin has continued to discuss the question with the Chinese Government, and he reported in October that they were unable at that time to decide definitely as to the opening of a trade post. The delay may, to a certain extent, be accounted for by the action of the Thibetans in maintaining an armed post beyond their frontier, on territory under the jurisdiction of the Indian Government. They have done this in defiance of the wishes of the Chinese Government, and steps are now being taken by the Indian Government to compel the Thibetans to withdraw.

EAST INDIA (PURCHASE AND CONSTRUCTION OF RAILWAYS) BILL.

Sir J. Gorst, on rising to move the second reading of this Bill, entered into a statement of its financial proposals. The Bill consisted of two parts—one enabling the Secretary of State to raise money for the purchase of the railway, and the other to enable the Secretary of State to borrow a sum of money which would be a guarantee to the company. It would, in fact, be a merely nominal transaction, but the effect would be to save the revenues of India to a considerable extent, as under the Bill the Secretary of State could borrow at a lower rate of interest. It was not intended to guarantee any new companies, and the purpose of the Bill was to enable matters to be managed more economically than at present. The last clause provided that the Secretary of State must lay before Parliament every year an account of the moneys raised and expended. The House would, therefore, be able to check the expenditure.

Sir G. Campbell said that at the present stage he certainly should not oppose the first part of the Bill relating to the purchase of the Oude and Rohilkund Railway, and his objections to the second part were almost entirely removed by the assurance of the Under-Secretary that no fresh companies would be guaranteed. He objected strongly to the system of guaranteeing, for we were constantly buying up guaranteed railways at enormous premiums. He could not quite agree that money was likely to be saved by the arrangements set out in this measure. Guaranteed railways could at present raise money by debentures at 3½ per cent. The Under-Secretary said the Government could borrow and lend money at 3½ per cent., and that the difference between the two sums could be saved. Yet the Government had given a guarantee of 4 per cent. to certain railways with a share of the profits in addition. In the circumstances, surely that was an extravagant proceeding. He feared that in the past guarantees had been given in consequence of the pressure put upon the Government by syndicates at home. The Executive ought to beware lest the result of any of their arrangements should be to make the railways dearer to purchase hereafter. He wished to express his most decided opinion that, situated as the Government was in India, with a great Public Works Department, it was most impolitic and unwise to allow the railways to pass out of their hands into those of private syndicates.

Mr. Childers wished to ask a question of some importance. In 1874 a Committee on Indian Railways sat, and its report strongly deprecated any further guarantees being given by the Government. He should like to know whether the policy recommended by that committee was being observed.

Sir J. Gorst said that the policy had been observed as far as it possibly could be. There was at the present moment no intention to guarantee any further railways.

Mr. A. O'Connor remarked that the Bill resulted in the addition of something like twenty millions sterling to the fixed debt of India. Considering what India was now suffering from the depreciation of the rupee, any addition to her liabilities was a very serious consideration. The Under-Secretary for India ought to give them such information as he possessed with regard to the gross and net income of these railways.

Dr. Clark moved that the Bill be read a second time that day six months.

The hon. member was speaking at twelve o'clock, when, by the rules of the House, the debate stood adjourned.

THE BULGARIAN CRISIS.

DECLARATION OF THE PORTE.

The Russian Ambassador having delivered to the Porte a second and more pressing note urging Turkey to intimate to Prince Ferdinand that his presence in Bulgaria is illegal, that declaration has been made in the following telegram, which was sent by the Turkish Grand Vizier to M. Stambouloff, the Bulgarian Premier:—

On the arrival of Prince Ferdinand of Coburg in Bulgaria I declared to his Highness in a telegram of the 22nd of August, 1887, that as his election by the National Bulgarian Assembly had not received the assent of all the signatory Powers of the Berlin Treaty, and as that election had not been sanctioned by the Sublime Porte, his presence in Bulgaria was contrary to the Berlin Treaty and was illegal. To-day I have to declare to the Bulgarian Government that in the view of the Imperial Government his position remains the same—that is to say, the presence of Prince Ferdinand at the head of the Principality is illegal and contrary to the Treaty of Berlin.

The *Times'* correspondent in Sophia telegraphs:—

After conversing with the Bulgarian Ministers, I can state that this communication from the Grand Vizier has produced no effect or impression at the palace or on the Cabinet. It is known that the preceding telegram referred to by the Grand Vizier had no result. It is probable, therefore, that the Porte knows very well what will be the fate of the present message, which, indeed, will make no change in the situation. The Government will take time to reply, and I am able to announce that the reply will be of a firm and categorical character. From the Bulgarian point of view the Prince's election was legal, and his presence constitutes an important influence for order and for the regular direction of the country's internal affairs. The Bulgarians will never consent to the departure of Prince Ferdinand in order that they may be once more thrown back into uncertainty.

The Constantinople correspondent of the *Standard* says that the decision taken by the Porte, or rather by the Sultan, to abandon the prudent reserve which has characterized Turkish policy throughout the Bulgarian crisis, and act as the Russian mouthpiece at Sophia, took everybody, even the leading diplomatists, by surprise.

It was known that up to Saturday the almost unanimous opinion of the Ministers was against making any communication to Prince Ferdinand, on account of the division among the powers. On that day, however, M. de Nelidoff, the Russia Ambassador, strongly supported by his German colleague, brought such pressure, almost amounting to menace, to bear upon the Sultan that he was simply frightened into ordering his Ministers to pocket their opinions and send a mandate recommending compliance with the Muscovite demands. In foreign diplomatic circles, or that part of the foriegn circle which has abstained from joining in the Russian move, a very grave view is entertained of the probable consequences that may ensue upon the step taken by the Porte at Sophia. The Bulgarians, it is believed, are in no mood to put up with Turkish tergiversation and interference in their internal affairs, and it is quite within the range of possibility that the Prince's Government will respond to the communication by throwing over altogether its weak and vacillating suzerain. Whatever may happen, however, no one believes here that the Porte will, on any provocation or threats by Russia, go beyond the initial stage now reached, by sending troops into Bulgaria to coerce the people into accepting the Muscovite programme.

In Vienna an expectation appears to prevail that Prince Ferdinand will retire. It may, of course (the *Times'* correspondent remarks), be said that the Prince can defy the Sultan knowing full well that not a Turkish soldier will ever be moved across the Maritza to enforce the Porte's writ of outlawry; but the answer to this is, that if Prince Ferdinand were a man likely to defy his Sovereign, and to command national support in doing so, the Turkish Note would never have been sent. On the whole, however, the situation is considered dangerous, and all hope, it is said, has been abandoned that the negotiations for a solution of the Bulgarian question will be concluded without danger to peace.

All over Poland the advance of troops towards the frontier continues; the Russian commissariat accumulate stores at Warsaw as if in preparation for a great campaign; and many officers on leave have been recalled to their regiments.

SEVERE FIGHTING AT SUAKIM.

A BRITISH OFFICER KILLED.

A force of dervishes commenced firing on Suakim about midnight on Saturday, March 3. At daybreak on Sunday they were found to have occupied a position in force on the site of Fort Hudson, about 1,100 yards from H redoubt, and bodies of horse and foot were seen coming up from Handoub. The correspondent of a London paper says:—

Owing to the continued firing upon H redoubt, an attempt was made to dislodge the dervishes from their position with the mounted corps and two companies of Egyptian and one of black troops with about 200 "friendlies," assisted by the fire from the forts and her Majesty's ships Dolphin and Allecore. Rebel reinforcements, however, kept arriving at intervals, and their position being considered too strong, our troops retired. During this retirement the enemy, led by their mounted sheikhs, charged furiously, killing Colonel Tapp, commander of the 3rd Battalion, and five men. The firing continued up to sunset, more parties still joining the enemy. The Arabs fought very stubbornly and had large supplies of ammunition, so that they were able to keep up an incessant fire. Our killed and wounded were brought in during the fight, excepting one man, who was brought in by the cavalry, under Bimbashi Hickman, under a sharp fire. The Egyptian forces were commanded by Colonel Shakespear Bey, and all the English officers in the garrison took part in the affair. The fight, which was the most severe yet seen near this town, was witnessed from the housetops by the residents. The casualties included one English officer and eight men and two horses killed, and fourteen men wounded. It is estimated that the dervishes were about 4,000 strong. They left upon the field several hundred killed and wounded. One account says that Colonel Tapp, who was one of the finest officers in the army, was shot dead. According to another account he was speared. He was leading the 3rd Battalion of Egyptian troops, which was wavering. Deserters who came into Suakim on Monday reported that Osman Digma led the attack upon the town on Sunday. The rebels retired to Handoub during the night.

The *Times'* correspondent, telegraphing on Monday, March 5, says:—

There was some desultory firing on the outer forts last night, but no concerted attack was delivered, as had been anticipated. Some deserters reported this morning that the rebels had abandoned their intrenched position, after the burial of the dead, during the night. Their losses are beyond doubt severe. Sheikh Mahomed Fai and others of note were killed. On receipt of the news of their defeat Osman Digma marched from Handoub with some 1,500 men towards Suakim, but returned towards evening. Our cavalry found the intrenchment deserted this morning, and destroyed the site of Fort Hudson. There was much excitement in the town yesterday, but all is quiet again. Our casualties slightly exceed the estimate given yesterday. The remains of Colonel Tapp, late commanding-officer of the 3rd Battalion of the Egyptian army, and late captain of the Welsh Regiment, were interred this morning with befitting honours. This loss is greatly deplored by all classes, especially by the English officers of the garrison, with whom the deceased was very popular. He was only thirty-two years old, but he had seen considerable service in the Soudan and Nile campaigns, and was in all respects a most promising officer.

THE best safeguard for the general health is KEMP'S SUMMER EFFERVESCENT AND PURIFYING SALINE. It is Fresher, Superior and Cheaper, compared with imported preparations of a like kind, and is one of the best aperient and blood-purifying remedies known. Per bottle, Re. 1-4.

SPECIAL SHORT ADVERTISEMENTS.

The scale for these Advertisements is as follows:—No exceeding 3 lines Re. 1; each succeeding line, As. 8. No trade advertisements are admitted under the scale.

FOR SALE, Handsome GASELIERS and SHOP FITTINGS, on view, for Auction sale, or can be sold privately before next Thursday.—Mrs. Lake's, Rampart Row, Fort.

SIGNBOARDS.—Auction sale of large handsome Signboards, shield and other shapes, or for private sale before next Thursday.—Mrs. Lake's, Rampart Row, Fort.

FOR SALE, J. and F. Martell's and Otard Dupuy and Co.'s GENUINE OLD COGNAC BRANDIES.—D. P. BATHA and Co., Sole Agents.

CUTLERY! CUTLERY!! Rogers Desert Knives White Handle, dozen, Rs. 4-8; Mappins, Rs. 6-8. Platedware, Crockery, Glassware (Cheaper than Bazaar).—SHROFF BROTHERS, Bombay.

WANTED, for a short period, a LOAN of Rs. 400. Good interest given. For particulars, address "ZELL," care of this Paper.

WANTED, a MANAGER for a Printing Press. Must be a thoroughly Practical Printer and accustomed to Newspaper and Job Work. Apply by letter to "X. Y. Z.," Messrs. EWART, LATHAM and Co., Bombay.

LOST, on the evening of the 23rd inst., a Pehlvi Manuscript Book. Whoever finds and returns it will be rewarded.—K. R. CAMA.

RS. 50 REWARD.—LOST, on SUNDAY, 18th instant, FOX-TERRIER DOG, medium size. Three black spots on back and shoulder, black patch on head, little tan on face. Any one bringing the Dog to Kennedy Henry, Royal Flour Mills, Victoria Road, Mazagon, will receive above reward, and no questions will be asked."

TO LET, FURNISHED, a small BUNGALOW in middle Colaba, from 1st June to 15th October.—"J.," care of *Bombay Gazette*.

WANTED.—An experienced Gujerati Hindu as a PERSONAL CLERK. Must know English. Shall have to reside near his employer. Salary, Rs. 50, with suitable free quarters, and increase of Rs 10 every year up to Rs. 80. Only written applications will be received if accompanied with certificates of experience and good character. Address "A.," care of *Bombay Gazette*.

WANTED a CLERK, with thorough knowledge of Marine and Fire Insurance business and accounts. Must be a good Correspondent.—Apply "A. B.," care of this Paper.

IF you are really in want of good servants apply at once to MOONSHY & Co., General Merchants, Commission Agent's, Estate and Loan Brokers, Church Gate Street, Fort, Bombay. Telephone No. 25.

WHY worry yourselves and your friends? while SERVANTS thoroughly efficient and reliable can be engaged for you for a mere trifling fee by Jno. ATKINSON & SONS., 18, Medow Street, Fort, Bombay.

COOK'S STEAM LAUNCH runs to ELEPHANTA at frequent intervals. It has been specially fitted up for Picnics, and is available for private parties to Elephanta, &c. Apply to THOS. COOK and SON.

TEMPLE BAR HOTEL, Rampart Row, Bombay.—First-class French Cook. Breakfast or Tiffin; Re. 1, Dinner, Rs. 2.

FOUNTAIN HOTEL, Mahableshwar, Replete with every comfort. Best view, Excellent Table, First-rate Wines. Terms moderate. Apply to C. COWASJEE SHAPOORJEE, Proprietor.

ROYAL FAMILY HOTEL, POONA.—First-class upper storeyed Hotel, best and very airy situation. Every comfort to Families and Single Gentlemen. Terms moderate.—FRAMJI DADABHAI & Co.

A FIRST-CLASS CLUB HOTEL for Parsee Gentlemen at "Langholm House," Mahableshwar. Entrance fee, Rs. 25 per annum. Board and Lodging Rs. 4 per day. Only 40 Members admitted. Apply to the Proprietors, Fountain Hotel, Mahableshwur

POONA HOTEL, POONA, is a First-class Upper-storeyed Hotel. Each family has a separate Sitting-room. Terms moderate.

MATHERAN SEASON OPENED. ALEXANDRA AND PINTO'S HOTELS open for Visitors. Detached Bungalows available for Families.

KHUNDALLA, TO LET, "Victoria Lodge" and "Deena Villa" with an extensive view, completely furnished.—Apply N. J. MANECKJI, Girgaum Back Road.

TEMPLE BAR HOTEL, Rampart Row, (Opposite Municipal Offices). TOM SAYERS, Proprietor. Entirely under European Management.

DR. KHORY'S BOMBAY MATERIA MEDICA. Price, Rs. 6. Union Press, Dhobitalao; Radhabai, and Gopal Narayan, Kalbadevi.

DOCTOR P. MERLO gives GRATIS CONSULTATION, every Tuesday Thursday, and Saturday, from 2 to 3 p.m., at his Office, 43, Hornby Road.

C. JOST & Co., SCIENTIFIC INSTRUMENT MAKERS.—Repairs to Theodolites, Sextants, Compasses, Barometers, &c., under Guarantee. First-class Testimonials from Princes, the Army, Railway and Steam Navigation Companies.

INVALIDS or CHILDREN PROCEEDING to ENGLAND, can obtain the services of a lady who is a trained nurse, in exchange for free passage.—Apply to Dr. EDITH PECHEY, Cama Hospital, Bombay.

COMFORTABLE BOARD and LODGING with FURNISHED ROOM can be had for a married couple or 2 single Gentlemen with a European family at Bandora.—Apply to H, care of this Paper.

ELPHINSTONE LODGE, MATHERAN.—TO BE LET, for the season, fully furnished, and in excellent repair.—Apply J. DICKSON, Elphinstone Circle, Bombay.

TO BE SOLD or LET (STONE HOUSE), Louisa Point, Matheran.—Apply to the Advocate-General's Office, High Court.

FOR SALE.—Two ROYAL TIGER CUBS, about one year old. For particulars, apply to W. KLEIN, Cochin, Malabar Coast

FOR THE HOT WEATHER.—Best Quality COTTON UNDERSHIRTS, Rs. 7 per dozen, very cheap; direct from mill in England.—Apply to Thos. G. HILL and Co., 63, Apollo Street.

PRESENTATION ALBUMS—A most beautiful selection just opened out J. NEUBERG, BOMBAY.

AIR-GUNS, complete with Case, Ammunition, Darts, Pinctures and Ramrod, at Rs. 40 L. STEFFENAUER, 8, Church Gate Street, Fort.

IF you wish to have a really good Timekeeper fully worth the money you spend, go to KANNY & Co., Watchmakers, Goldsmiths, 6, Rampart Row.

LATEST DESIGN in Brigg's transfer paper patterns, crewel and filoselle silk, hand bags, plush frames. Extraordinary cheap prices. The E.P. & G. Store. 29, Apollo Street.

CHILDREN'S BASSINETTES and PERAMBULATORS with and without rubber tyers. Morocco lined, with reversable hoods. Excellent finish.—GEYER and Co., Ld., Hornby Row, Bombay.

HALL-MARKED 18 ct. LOCKETS, a large and varied assortment. Studs, Earrings, Brooches, Alberts, Silver Lockets, Albert Brooches, Bracelets, Necklets, &c., &c.—MORENAS and Co.

WALKING STICKS.—A choice selection of mounted sterling silver, and unmounted, cinnamon, rangas, oak, ash, cherry, vines, olives, &c., from Re. 1. BADHAM, PILE & Co., Ld.

NEW GOODS! NEW GOODS!! Perfect Fit GUARANTEED. Coat and Trousers, from Rs. 15. JOHN MAHOMED and Co, 15, Meadow Street.

FOR IMMEDIATE SALE, few second-hand Flyer Throstles, fitted with Ashworth's patent long collars of 218 spindles each, 2¼ guage. They can be seen working at the Glasgow Petit Mills, Parell.—Apply to D. M. PETIT SONS & Co.

FOR SALE.—DEMY EXPRESS LITHO. PRINTING MACHINE, (QUITE NEW) by Messrs. Furnival & Co., London, fitted with recent improvement and two sets of Rollers, complete. Steam or hand For particulars, &c., apply to IMPORTER, care of *Bombay Gazette* Office.

PRESENTS.—Our magnificent and varied assortment of Useful and Fanciful Articles, in Silver, Electro and Glassware, from Rs. 5 to Rs. 1,000 is now on view. Inspection Solicited. Latest Novelties in Artistic Gold and Silver Jewellery.—MARCKS & Co., Ld., Bombay and Poona.

FOR SALE.—An iron-frame grinding MILL fitted with 2ft. 8in. dia. French burr stones, driven by bullock gear, complete in every respect, and capable of grinding 100 Maunds of wheat or other grain per 12 hours. May be seen and particulars obtained at 491, Falkland Road, Byculla.

SPECIAL ADVANTAGE to Mofussil residents. As we wish that our superior K. V. TEAS can be drunk in every household, a parcel of 7lbs. will be sent free of railway charge. Price list on application.—DANTRA & Co., Tea Merchants, Church Gate Street, Bombay

MR. N. H. GHEESTA,
DENTAL SURGEON,
MAY BE CONSULTED FROM 8 A.M. TO 5 P.M.
Extracts teeth under N. O. Gas.
No. 23, RAMPART ROW.
Opposite to P. W. Department.

SHIPPING INTELLIGENCE.

The s.s. Klyde, 1,021 tons, Captain N. Care, cleared yesterday for Cochin, in ballast.

The s.s. Bhownagar, from Bhownagar, arrived in port yesterday with a general cargo and seventy-three passengers on deck.

The B. I. S. N. steamer Huzara 1,386, tons, Captain D. Campbell, arrived in port, yesterday morning from London via Kurachi, with a general cargo and two second-class and nine deck passengers.

The s.s. Tanjore, 1,402 tons, Captain J. Paine, arrived in port yesterday from Venice (Feb. 21), with a general cargo, and Mr. J., Mrs., and Miss Hand, as cabin passengers and one deck on board.

The s.s. Somali Captain K. Lowe, arrived in Bombay yesterday from Aden via Porebunder with cargo and Mr. W. T. Brewer, as cabin passenger and 17 deck. She is consigned to Messrs Mackintosh and Co.

The s.s. Boskenna Bay, 1,500 tons, Captain W. Legg, from Moulmein, arrived in Bombay, on Sunday evening last, with a cargo of timber, five ponies, and three passengers on deck. Her Agents in Bombay are Messrs Beyts Craig and Co.

The ship Westley Hall, 1,772 tons, Captain E. W. Nelson, from Cardiff (28 Nov.) arrived in Bombay yesterday morning, with a cargo of 2,738 tons coals and coke. During the voyage she spoke the ship Colony from the same port for Bombay. She is consigned to the Captain.

The following passengers have arrived per MacIver's s.s. China from Plymouth, via Kurachee:—Mr. J. W. Bedford, Mrs. Beddys, Mr. C. H. Brereton, Lieut. K. M. and Mrs. Foss, Mr. S. H. Godfrey, Mr. J. J. and and Mrs. Hatten, two children, and nurse, Miss E. Hamilton, Lieut. H. James, Mr. A. W. Jones, Miss Moffatt, Lieut. C. H. U. Price, Mrs. Rose, Col. F. A. Scott, Miss C. L. Shaw, Miss B. Smith, Mr. G. Shakespeare, Mrs. and Misses I. and L. and Master T. Nicholson, Mrs. Topham, Capt. H. Wharry, and Mrs. N. E. and Master Wilkinson.

ARRIVALS.

Mar.	Vessels	Commander	From.
25	Boskenna Bay (s)	Legg	Moulmein, March 15
26	Masilia (s)	Shellard	London, March 1.
	Huzara (s)	Campbell	London.
	Somali (s)	Lowe	Aden, Feb. 16.
	Tanjore (s)	Paine	Venice, Feb. 21.
	Westley Hall	Nelson	Cardiff Nov. 28.
	Bhownagar (s)	Nacoda	Bhownagar.

DEPARTURES.

Mar.	Vessel.	Commander	Destination.
26	Arabia (s)	Shepherd	Gulf and Karachi.
	Sumatra (s)	Breeze	Aden and Joddah.
	Klyde (s)	Care	Moulmein.

The following vessels were entered for loading yesterday:—
Steamer Twickenham: for Torredel Anunziata.
" Hindoo, for Cutch Mandvie.
" Bhownagar, for Bhownagar.
" Inshowen Head, for Antwerp.

MILITARY INTELLIGENCE.

ARRIVALS.—March 24.

Bennett, Surgeon, Madras, Medical Staff, on sick leave, from Burma.
Brouncker, Lieut, Bengal, RA, on leave, from Lucknow.

March 25.

Ward, Colonel, Bengal, 2nd Scottish Rifles, from Bareilly.
Gowan, Lt-Col, 38th Bengal Infantry, on leaves, from Alipore.
Fagan, Lt Col, Bombay, A A G's Dept, off leave, from Nasirabad.
Phillips, Colonel, Bengal, Cantonment Magistrate.
Middlemass, Major Bengal, 2nd Leicester Regt, on sick leave, from Lucknow.
McKay, Surgeon Major, Bengal, I M S, on leave, from Sooni.
Peyton, Captain, 14th Bengal Lancers, on furlough, from Sialkote.
Fowler, Captain, Bengal, Queen's Regt, on duty, from Umballa.
Dalal, Surgeon, 26th Bombay Infantry, on leave, from Poona.

March 26.

Belt Smyth, 2nd Lieut, Bengal, 1st Dragoon Guards on duty.
Head, 2nd Lieut, Bengal, 1st East Lancashire Regiment, on duty.
Mackintosh, Lieut, Bengal, Seaford Highlanders, on duty, from England.
Stothered, 2nd Lieut., Bengal, Lincoln Regt, on duty, from England.
MacAndrew, Lieut, 38th Bengal Infantry, on probation, from England.
Beddek, 2nd Lieut, Northampton Regt, on duty, from England.
Aked, Major, Bengal, Queen's Buffs, on leave, from Sialkot.
Fitton, Lieut., N. W. P. Manchester Regt., on leave, from Agra.
Tyler, Captain, Bengal, R.E., to join to duty, from England.
Blakeway, Lieut., Bombay, R.E., on duty, from England.
Chancellor, Major, Bengal, Northumberland Fus, to join, from England.
Shakespear, 2nd Lieut., Bengal, Manchester Regt., to join, from England.
Baker, 2nd Lieut., Bengal Royal Sussex Regt., to join, from England.
Jerome, Surgeon, Bengal, Medical Staff, to join, from England.
Smith, 2nd Lieut., Madras, Lancashire Regt., to join from England.
Lynch, Major, Bengal., on duty, from England.
Wynne, Lieut., Bengal, the Royal Irish Regiment., on leave, from Nowshera.
Harrison, Lieut., Bengal, West Riding Regt., on sick leave, from Mian Meer.
Anderson, Lieut, Bengal, W Riding Regt, on leave, from Mian Meer.
Marsham, Lieut, Madras, 7th Hassars, on duty, from England.
Hanford Flood, Captain, Bengal, The Queen's Regt, on duty, from England.
Trydell, Lieut, W I Regt, on duty, from England.
Chaplin, 2nd Lieut, Bengal, Leicester Regt, on duty, from England.
Cummins, Surgeon, Bengal, Medical Staff, on duty, from Ireland.
Fraser, Lieut, Madras, Middlesex Regt, to rejoin Depot.
Schneider, Captain, Bombay, P W O Grenadiers, on leave, from Poona.
Chichester, 2nd Lieut, Manchester Regt, on duty, from England.
Wallington, Captain, Bombay, Lancashire Fusiliers, on leave, from Ahmednagar.
Alexander, Lieut-Col, Madras, R H A, on duty, from England.
Barry, Captain, Bengal, R A, on leave, from Meerut.
Le Beilly, Lieut, Y S L Regt, on duty, from Nova Scotia.
Burn, Lieut, RE, on duty, from England.
Dent, Surg, Bengal Medical Staff, on sick leave, from Meerut.
Wynyard, Lieut, Bengal, The King's Regt, on leave, from Fyzabad.
Ballatine Allason, Captain. Bengal, RHA, on duty, from England.
Hennessy, Colonel, Bengal, 15th Sikhs, from furlough, from England.
Wood, Captain, Bengal, Border Regt, on duty, from England.
Steuart, Lieut, Madras, E York Regt, on duty, from England.
Lester, 2nd Lieut, North Lanc Regt, on duty, from Jersey.

DEPARTURES.—March 24.

Smyth, Surgeon-Major, Bengal, I M S, on leave, to England.

March 26.

Jacques, 2nd Lieut, Bombay, North Lanc Regt, to join, to Mhow.
Kirk, Lieut, Bengal, R E, on leave, to Poona.
Lucas, Surgeon Major, Bombay,, I M S, on duty, to Hyderabad.
Witherly, Captain, Bengal, K O York L I, on duty, to Quetta.
Whitting, Colonel, Madras, Hampshire Regt, to Madras.
Tidmark, Lt-Col, Bengal, W Riding Regt, to join, to Mian Meer.
Allason, Captain, Bengal, R H A, to join, to Umballa.
Barry, Capt, R A, Bengal, to join, to Meerut.
Mackintosh, Lieut, Bengal, Seaforth Highlanders, to join, to Bareilly.
Jones, Lieut, Bengal, R E, on duty. to Lahore.

BOMBAY VOLUNTEER RIFLE CORPS.

REGIMENTAL ORDERS

By Lieut-Col. the Hon. L. H. Bayley, Commandant, B.V.R.C.

Bombay, 27th March, 1888.

1. The Colaba range will be available for Class-firing every afternoon until the end of the month.

2. It is hoped that every endeavour will be made by members during this week to complete the required number of drills.

By order,
(Sd.) H. S. B. HODGKINSON, Capt. & Adjutant,
Bombay Vol. R. Corps.

COMMERCIAL INTELLIGENCE

MONDAY EVENING, March 26.

As is usual on that day there was no change on Saturday in any of the financial items usually wired from London by Reuter. Quotations for General Produce also come quite unaltered. The week's Imports of Linseed were 14,000 quarters, which is 5,000 quarters more than were imported during the previous week.

We have already given the news regarding Cotton to the close of last week. We have now to add that the Liverpool Market opened quiet this morning; probable sales, 10,000 bales; Imports, 21,000 bales.

Money.—The Bank of Bombay return for the week ending on Saturday shows the following changes:—

		Rs.
Public Deposits at Head Office	Dec.	7,40,760
Do. do. Branches	Inc.	6,68,824
Other Deposits	Inc.	9,88,188
Government Securities	Inc.	16,857
Loans	Dec.	97,907
Bills Discounted	Inc.	1,54,108
Cash with other Banks	Dec.	1,21,603
Cash and Currency Notes	Inc.	11,84,753

The increase of over 11¾ lakhs in the Presidency Bank's Cash Balance as shown above, marks the continued absence of any approach to stringency as far as that financial institution is concerned; while in the open market accommodation is obtainable on easy terms for the time of year. It will be seen from the above figures that there was again last week a considerable increase in Private Deposits; and though in the item of Bills Discounted there was some increase, there was a net falling off in trade requirements of over 9¼ lakhs. The new crop of Wheat and Linseed is beginning to make its appearance, and should soon be coming to market in large quantities; while as to Cotton, although the new crop shows a large deficiency, the total arrivals of old and new since the beginning of the year give a sensible increase; but in view of the liberal manner in which funds are being laid down in Council Bills and specie, there seems but little ground for apprehending much pressure in financing for our export trade for the remainder of the season.

Cotton.—The news of a decline in the spot price and in July Futures in New York on Saturday caused our market to open very quiet, not to say dull to-day. There has been a little demand for ready Bengals and for Dhollerah descriptions, but otherwise there has been no enquiry to speak of. Last night, it is reported, some contracts were settled between dealers in the Bazaar in "Good" Broach at Rs. 227 per candy; but to-day Rs. 226 has been quoted, and prices generally may be called Re. 1 lower. The only purchases reported are 700 bales of Bengals, at Rs. 172½-82½; a few hundred bales of Wadwan, and Keraval, at Rs. 194½, and Rs. 173½-80, respectively; and some 200 bales of old Compta, at Rs. 170-70½ per candy.

Wheat.—The discouraging advices from the other side, and our too high range of rates, keep buyers for export out of the market; and the only business reported is between dealers who continue to take a moderate quantity of ready stuff. Quotations are unaltered all round.

Seeds.—In *Linseed* there is not much doing, but the market may be called steady. *Rapeseed* is firm with buyers of Red of the new crop at Rs 5-2-6 per cwt.

Freights.—No fresh engagements have transpired, and the market is steady at our last quotations for ready business.

The Receipts of Produce into Bombay on Saturday were as follows:—

Cotton	10,033	bales.
Wheat	30,435	cwt.
Linseed	19,617	"
Rapeseed	3,928	"
Gingelly	4,757	"
Groundnuts	9,863	"

Exchange opened with a rather unsettled feeling; but towards the close of the day a steadier tone prevailed, and an advance of 1-32d. on Saturday afternoon's rates was quoted for Bank Bills and Wire Transfers, Credits remaining unchanged. A fair amount of Bank Paper and private Wire Transfers were taken for ready delivery at 1s. 4 15-32d; and some ready Credits were placed at 1s. 4 9-16d. in the earlier part of the day, but 1-32d. higher was quoted at closing.

Bank Bills on demand	1s. 4 15-16d.	per rupee.
Do. Telegraphic	1s. 4 7-16d.	"
Do. 3 months' sight	1s. 4 17-32d.	"
Credits do.	1s. 4 19-32d.	"
Francs do.	1·75½ to ½.	"

Government Paper.—The Budget news was discounted in this market on Saturday, and to-day the feeling at opening was comparatively tame with only a moderate business passing. The cash rate opened at 98⅞, with 98 13-16 quoted for the near account, and 98⅞ for the end of April; but the price afterwards advanced to 99⅛ for money with forward rates in proportion. 4½ per cents. have been put up to 105¼ to ½.

Shares have been quiet; but Mill Scrip has improved in several instances, and we note an advance of Rs. 10 in City of Bombay Manufacturing and Queen, and of Rs. 5 each in Imperial, Jevraz Balloo, Manockjee Petit, and Ripon. Bombay-Burma shares, second issue, are Rs. 5 higher. Bank of Bombay shares have further advanced Rs. 7½ per share.

COMMERCIAL ITEM.

The following, on the position of Cotton, is from the *Liverpool Daily Post* of the 9th instant:—

The effects of the collapse at New York and the disturbing influence of the disquieting reports as to the critical condition of the Emperor of Germany have so unsettled the market that it is impossible to forecast the probable future course of prices. One can safely say, however, that the effect of the death of the Emperor has already been largely discounted, and just as safely say that any further fall in prices will be more than recovered within a few days after the worst has happened. It is now very doubtful if the American crop will exceed 6,800,000, while it is not certain that that figure will be reached. It is certain that the Indian supply will be much smaller than that of last season; and highly probable that the total supply from Brazils, Egypt, &c., will also show a decrease. Meanwhile, the rate of consumption is the largest ever known, and the position of spinners and manufacturers so satisfactory in respect of profits and forward contracts that anything in the shape of short time is out of the question, except at much higher prices than those now current.

JOHN ROBERTS & CO.,
PRACTICAL BILLIARD TABLE MAKERS AND
GENERAL HOUSE FURNISHERS,

HAVE received a Consignment of very best Ivory-Handled Sheffield Cutlery, with through Tang. These have been made specially to our order by one of the best Manufacturers and are offered at exceptionally low prices.

18, Marine Street, Bombay.

PRICE LIST ON APPLICATION.
SCHIEDMAYER AND SOEHNE'S

ARE the only Pianofortes of that name that are so favourably and widely known in India for more than 30 years. Inferior instruments have recently been introduced under a name which closely resembles theirs Intending purchasers should therefore satisfy themselves that the name on the Piano they are getting is Schiedmayer and Soehne.

Gold Medals with HIGHEST Distinction at both the Antwerp and the London ("Inventions") Exhibitions, the only Firm of that NAME WHICH OBTAINED a Prize.

THE GRAND SQUARE PIANOFORTE Cash Rs. 720.
Or 12 monthly instalments at Rs. 66.
Or 24 do. do. " 36.
The Sympathetic Pianoforte, Cash Rs. 780.
Or 12 monthly instalments at Rs. 72.
Or 24 do. do. " 38.

Zinc lined Packing Case, Rs. 25 extra. Delivered free at any Railway Stations, Bombay or Poona.

Address: MARCKS & Co., Limited,
Sole Agents for the Pianofortes of Messrs.
SCHIEDMAYER and SOEHNE.
AUTHORISED

DOMESTIC OCCURRENCES.

[The charge for notifying a domestic occurrence is two rupees. The announcement must be authenticated.]

EUROPE.

BIRTH.

STEINER—March 2, at Winterthur (Switzerland), the wife of J. Steiner, of a daughter.

BOMBAY.

BIRTH.

HEBDITCH—March 24, at Byculla, the wife of B. G. Hebditch, of a daughter.

DEATH.

MEHTA or RAVAGURNA—March 26, at his residence, near Dady Suntook's Chawl, Dhobitalao, Mr. Edulje Shapoorjee Mehta or Revagurna, father of Cursetjee Eduljee Mehta, aged 72 years. Funeral to take place at 3 p.m. to-day (Tuesday.)

OTHER PRESIDENCY.

DEATH.

PALMER—March 23, at Chudderghaut, Hyderabad Deccan, Amy Florence, the beloved wife of George Palmer, Chief Engineer and Secretary to Government H. H. Nizam, P. W. D., aged 43 years.

The Bombay Gazette

TUESDAY, MARCH 27, 1888.

More than one topic of Indian interest was discussed at home in the week preceding the departure of the mail. In the House of Lords there was an interesting conversation on the strength of the East India Squadron and the dock accommodation provided at Bombay. Indian railway policy was incidentally and briefly brought under discussion in the House of Commons on the introduction by Sir John Gorst of the Purchase and Construction of Railways Bill, as it was incidentally and more fully discussed in the course of an interview in Downing Street between the First Lord of the Treasury and a deputation of Harbour Trustees and others who are aggrieved at the exemption from Harbour dues in England of railway material and stores shipped for India on account of the Government. The grievance of these gentlemen must have slumbered for some time, for the Act under which the exemption is given dates from 1847, and State Railway construction in India did not begin yesterday. Lord Hartington's account of the matter is that until a short time ago it had never been held that anything but Government stores of a purely warlike character, or for the Government Departments, was exempted under the Act from the duties levied on ordinary merchandise. But Mr. Smith contends that the words of the Act are of the widest possible character, in that they go even outside the direct service of the Crown in some of the exemptions which they allow. The question seems to be largely one of interpretation, and as the Harbour authorities and the Government cannot agree upon it the case seems to be one not for academic discussion in Downing Street, but for reference to the Law Courts. An action for port dues in respect of the next cargo of rails shipped for an Indian Railway would bring the question to a very practical issue, and until issues have been joined between, say, the Middlesborough Harbour Trust and the Secretary of State, it will be as open to the Harbour authorities to deny the right to exemption as it will be to the India Office and the Treasury to claim it. The arguments which Mr. Smith had to deal with do not, indeed, seem to have been very strong. We cannot for instance quite see the consistency of a case in which it was frankly admitted that warlike stores were entitled to exemption, whereas rails which might be used in the construction of military railways ought to be refused it. There is here no question of privilege to private railways or even to railways which, so far as the Government has guaranteed interest on them, are subjects of Government concern. These have always paid and still pay on the same footing as goods of any other description shipped for any other people. Lord Hartington thinks that the English Harbour Trusts are suffering because of a change in the policy of the Government of India, who, instead of promoting the construction of railways by guaranteed companies, had undertaken the direct construction themselves. This is not quite the account of the matter that we should have given if asked to indicate in outline the present railway policy of the Government of India, especially since Mr. Westland in his Budget has intimated that in the ensuing year eight-and-a-half millions will be spent in England and in India on three guaranteed railways—the Indian Midland, the Bengal-Nagpur, and the Southern Mahratta. Whether the railways of the future are company railways or State Railways, however, a State Railway is so completely a Government service, especially when it has any military use, that it is as fully entitled to the exemption given by the Act of 1847 as for instance the Commissariat or naval stores. Whether these exemptions in themselves ought to be maintained is another question. In Bombay the Government have lately claimed rating exemptions only in a limited degree, and subject to very precise rules, while at home the tendency of recent rating policy and practice has been to make Government contributory to most kinds of local taxation, though strangely enough not to that particular form of it which constitutes the revenue of Dock and Harbour Boards. If Lord Hartington and the deputation which he headed had chosen to discuss the general question whether Government shipments from commercial docks and ports should not contribute to the cost of the dock or port on the same footing as other shipments there would have been an intelligible and a consistent case to argue. But he chose not to open out so wide a subject, and the consequence was that Mr. Smith had the best of the argument, despite the singularly illogical way in which he put the case of the Government, as for instance when he argued that there could be no injustice in exempting certain ships and cargoes from a particular duty inasmuch as the harbour was not made for them particularly. The financial significance of the question cannot one way or the other be very great, for, despite Sir John Gorst's assurance to Mr. Childers and Sir George Campbell in moving the second reading of the Purchase and Construction of Railways Bill, that at present the Government had no intention of guaranteeing any new companies, the State itself, after the frontier railways have been completed, will not for some time to come be directly concerned in any extensive new undertakings. The brief discussion on the Bill gave prominence to familiar doubts whether the most economical method of raising capital for railways has yet been resorted to. The tendency of course is towards cheapness, for the Government of India no longer has to offer a five per cent. guarantee as it did in Lord Dalhousie's time; four per cent. with a division of surplus profits is abundantly sufficient. If the Secretary of State, by himself going into the market and borrowing the money on behalf of the companies, can get all that is required at 3½ per cent. there is certainly an opening for an important economy

From railways to ironclads we can pass only by the help of docks for a middle term, and it will be noted that in the discussion on the absence of an ironclad on the East India station which was initiated by Lord Midleton on the 2nd of March at least as much was said about the dock accommodation of Bombay as about the strength or weakness of the naval squadron in Indian waters. Lord Cross took occasion to reaffirm all that Sir John Gorst had stated in the House of Commons as to the steps that were being taken to provide graving dock accommodation in Bombay Harbour for ironclads and large mercantile steamers. He spoke of this, moreover, as a work of absolute necessity, and promised that not a moment should be lost "in beginning at Bombay a work which was so necessary for the defence of India and of the commerce of the Empire." This settles the question so far as official utterances can settle it, for from such emphatic declarations to practical measures is but a short step. It is to be regretted that a much less satisfactory answer was given to Lord Midleton's inquiry about the East India Squadron. Much disappointment was felt in India when it was made known that the Admiralty would not carry out the intentions attributed to them of sending to the East Indian station the steel armoured cruiser Australia, and that disappointment will not be mitigated by Lord Elphinstone's announcement that the Government consider that the station is in no need of an ironclad. The Bacchante, the present flag-ship, is deemed to be better suited for the requirements of these waters than an ironclad would be—an estimate of the necessities of the situation which cannot be considered very high. If the East India Squadron were meant for no other service than the police of the seas, the capture of slavers, and the occasional bombardment of East African ports, Lord Elphinstone's account of the matter might pass unchallenged. But a certain fighting potentiality, at all events, should be provided for, and the description of the squadron which we quoted the other day shows plainly enough that in its present condition it falls far short of that requirement. A squadron entrusted with the patrolling of the seas from Madagascar to the Persian Gulf, and from Zanzibar to Rangoon, and which is supposed to be a substantial part of the naval armament of the British Empire in the East, should at least have one ironclad. But the most formidable of the squadron is "an iron ship sheathed with wood, and coppered," with a nominal speed of fourteen knots and an actual speed much lower, and with nothing more effective in guns than six-inch breech-loaders. This is not the fleet that ought to represent the strength of the Empire in these waters at any time, and until it has been strengthened and reorganized those who have roused the Admiralty to a fuller sense of the obligations of Imperial defence will still have much to insist upon.

We published yesterday a resolution of the Government of Bombay dealing with the proposal of the Abkari Commissioner that the recent decision of Mr. Crawley-Boevey in regard to the prosecution in the "cold drink" case should be sent up to the High Court for a fresh trial. The Abkari Commissioner not unnaturally concurred in the opinion of Mr. Macleod Campbell, the Collector of Land Revenue, Customs and Opium, that the usage condemned by Mr. Crawley-Boevey is universal in every country sufficiently advanced in civilisation to possess detective police, and that if the practice were disallowed it would be impossible to check illicit sales of liquor or opium. The Commissioner and the Collector simplified their case by excluding from it those views of the higher morality which had in their opinion misled the Chief Presidency Magistrate. The Bombay Government could not ignore them. They have fully recognised their force and their general application; but in a very interesting and ingenious essay have laid it down for the guidance of Presidency Magistrates and the employes of the Abkari Department that it is possible and necessary to combine the wisdom of the serpent with due observance of the higher principles of honour. The proposal to send the case up to the High Court is set aside by Government on grounds which will be more agreeable to the Chief Presidency Magistrate than to his departmental critics. The Magistrate, it is pointed out, acted as a jury in finding on the facts as presented to him in evidence, and it is blandly stated that he evidently thought that the police and their assistants were so bent on obtaining a conviction that they might be disposed to give a too unfavourable complexion to what had taken place in the cold drink shop. The general public will be inclined to hold that Government is right in saying that "this view is not so wholly unreasonable that it would be necessarily scouted in the High Court" If the High Court would not scout such a suspicion, the Presidency Magistrate obviously cannot be blamed for having entertained it. The Government prudently declines to have the decision of the Magistrate called into question. However, in the interest of the Akbari Department, the question is discussed how far it is permissible for the Revenue Officers "to try an illicit inclination without creating or inflaming it." This is a question for casuists, and we must say the Government of Bombay handle it with great delicacy, and succeed in laying down principles the due observance of which will save the Abkari from being injured by contraband, and their agents from any temptation to stretch a point and inveigle unsuspecting innocence into selling whisky without a license. The Revenue Officers are assured that there is no reason why they should depart from their accustomed course, or feel serious misgivings as to its propriety, whatever Mr. Crawley-Boevey may have said with regard to their action in Mrs. Rosenthal's case. This is the verdict of "Not guilty, don't do it again" with the negative expunged.

We are glad to see that the sound principle of acquiring for the rate-payers of the city the profits arising from the enhanced value of the frontages, is understood by the Corporation. Yesterday afternoon Mr. Dosabhoy Framjee, as chairman of the Town Council, proposed that a sum of two lakhs and a half should be allocated to the making of a thoroughfare from Elphinstone Bridge to Dongri, skirting Nowrojee Hill. This is a very important work, which will open up a populous neighbourhood, and greatly increase the value of surrounding property. The proposal to construct the road was agreed to, but the project was referred back to the Town Council at the suggestion of Major Selby, supported by Doctor Blaney, Mr. Duxbury and Mr. Geary to enlarge the grant with a view to acquiring the frontages of the new road so as to recoup the city some portion of the outlay to be incurred on the road. Mr. Charles, the Acting Commissioner, said that from the special circumstances of the locality it might be necessary to provide a far larger sum than would be needed for the actual roadway in order to secure the frontages, but that if the Municipality decided to incur the cost, he believed that the result would be profitable to the Municipality. The success of the experiment carried out tentatively in the construction of the Ripon Road was referred to, and regret was expressed that the experiment had not been more thoroughly carried out on that occasion.

It is now understood that Mr. Balfour, the Finance Minister, will not come out to India before October. He is at present engaged, in collaboration with his colleagues, in preparing the Report of the Currency Commission. The balance of opinion is very even; the bimetallists being half a dozen, to the six who believe in monometallism. The Report will therefore be one of non-committal. This will suit Mr. Goschen's purpose, for he is understood to dread a pronouncement that might interfere with his freedom of action, whenever the time may seem to have come for taking a line in one sense or the other.

The Bombay Municipal Corporation yesterday resumed consideration of the list of new works recommended by the Town Council for sanction. The following markets were among the large works passed by the meeting, subject to the sanction of Government being obtained to the raising of the necessary loan to defray their expenditure:—A new market at Colaba consisting of 100 stalls, Rs. 50,300; erection of a new building in connection with the Arthur Crawford markets for mutton, so as to reserve the existing fish and mutton market for the sale of fish only. Some members of the Corporation took that occasion to urge the necessity of keeping fish markets in the best sanitary condition possible. Dr. Blaney repeated the suggestion he made some time ago that fish should be cut and exposed for sale on marble slabs. The Corporation were asked to sanction a sum of Rs. 2,63,875 for constructing a road through Nowroji Hill from Elphinstone Bridge to Dongri Street. Major Selby moved an amendment, referring the question back to the Town Council for fresh estimates, so as to include frontages on both sides of the proposed road, so far as might be desirable. The amendment was adopted.

We learn that His Highness the Gaekwar intends to stay at Ootacamund for two months more, and that the Ranee will, for family reasons, stay there for a longer period. Mr. Pestonjee D. Khandaliawalla, Private Secretary, returns to Baroda to assume charge of the office of Palace Mayor at present.

A correspondent, writing from Bushire on the 8th instant, says:—Colonel Mockler with his chief clerk Mr. Siqueira are proceeding to-morrow to Baghdad, where they expect to arrive about the 16th instant. Ayoob Khan and his party, numbering about 1,500, will arrive at Baghdad about the latter part of the current month, and Colonel Mockler has been entrusted with the mission of housing, feeding, and conveying them to Kurachee. Their stay at Baghdad depends upon the humour of Ayoob, but some transport difficulties have to be overcome in regard to his followers. Considering the rowdy character of these Afghans Colonel Mockler will find it difficult to deal with them. Government is going to engage a steamer to take the party from Bussorah to Kurrachee. The I. S. steamer Lawrence will be employed to take Ayoob and the principal sirdars, but for his followers there are only the Comet and two of Lynch's steamers. The latter can carry only 300 passengers each, and as they have to convey mails they leave Baghdad once a week.

In the letters of General Gordon just published a reference occurs to his impressions of India, and the passage certainly throws light on the motives which actuated him in so suddenly and unaccountably resigning his appointment under Lord Ripon. "India is the most wretched of countries. The way Europeans live there is absurd in its luxury; they seem so utterly effeminate, and not to have an idea beyond the rupee. I nearly burst with the trammels which are put on one. I declare I think we are not far off losing it. I should say it was the worst school for young people. Every one is always grumbling, which amuses me. The united salaries of four judges were 22,000*l*. a year. A. B. had been five years in India, and had received in that time 37,000*l*.! It cannot last. How truly glad I am to have broken with the whole lot! 100,000*l* a year would not have kept me there."

Truth the other day, whilst admitting Lord Dufferin's capacity, observed rightly, with reference to his appointment to Rome, that diplomatic pensions were intended for those who made diplomacy their profession, and who had passed through the different grades, and not for those who were pitchforked into the profession. I made the same remark a considerable time since, says *Vanity Fair*, "with reference to Sir Henry Layard. There is, however, this considerable difference between the case of Sir Henry Layard and that of Lord Dufferin, that, whereas the former, being a member of the then Government, was sent to Madrid at the expense of the Diplomatic Service, because the Ministry wished to get rid of him in order to make room for another, Lord Dufferin on his return from Canada was appointed Ambassador at St. Petersburg by his political opponents because his services were required. As Lord Dufferin's first commission in the Diplomatic Service dates only from the 8th of February, 1879, there is no question of his obtaining a pension before February, 1834. It cannot, therefore, in my opinion, fairly be said that Lord Dufferin has been pitchforked into the Embassy at Rome in order to qualify for a pension which is not obtainable for six years to come, during which time many things may happen. He has been sent to Rome because he is unquestionably the fittest man for the post."

The London correspondent of the *Manchester Guardian* says:—The financial position of Prince Victor Dhuleep Singh, who was lately gazetted from Sandhurst to a commission in a cavalry regiment, is engaging the attention of the India Office. The Prince, who has steadily refused to have anything to do with his father's vagaries, did not suffer financially during his mother's lifetime for she was paid a portion (I believe half) of the pension due to the Maharajah. But now that she is dead and children are coming of age other arrangements are necessary, and I believe the young Prince will not have to complain of illiberality on the part of the India Office, which has perhaps been warned by the trouble given by his father, and looks to the son to neutralise in some measure the effects of the latter's attempt to cause disaffection amongst the Sikhs, small though that is believed to be. There is of course no truth in the rumour which comes from India that the Prince's finacial state is imperilled by the claims of the family creditors, for he inherits nothing from either his father or his mother.

Sir John Gorst, Under-Secretary of State for India, has, in compliance with one of the new rules of procedure being nominated by the Speaker to be a deputy speaker.

The ground floor of the Calcutta Port Commissioners' new tea warehouse has been let to a large export firm for the next four months, and will be chiefly used for the storage of produce brought down *via* the Jubilee Bridge, a slight reduction being made in the Commissioners' transit charges from Chitpur. As this arrangement places about 10,000 tons of storage space at the disposal of the firm in question, it should result in an appreciable amount of the East Indian Railway's downward traffic being diverted to this side of the river. The relief this will afford to the overcharged export sheds at Howrah, combined with the increased accommodation now being provided there, and the present mild demurrage rules, should greatly facilitate shipping operations during the season that is now opening.

The South Indian Railway Bill came on Feb. 5 as an unopposed Bill before the Chairman of Ways and Means, and, with amendments, was ordered to be reported for third reading. By this Bill the South Indian Railway is practically placed under the control of the Secretary of State for India.

Mr. Slagg had the first place for the following motion, on Tuesday, March 13:—To call the attention of the House to the present position of the Government of India, especially in relation to its Frontier Policy; and to move, that, in the opinion of this House, the existing financial difficulties in India are being aggravated by an unwise frontier policy, with various results to the moral and material welfare of the people.

The second place, on the same evening, was occupied with a motion by Mr. Caine, in these terms:—To call attention to the Minute, No. 166 June 25, 1887, from the Government of India to the Secretary of State for India, in reply to a dispatch of Lord Cross, No. 70 (Revenue), dated Aug. 12, 1886, containing papers received from the British and Colonial Temperance Congress, relative to the system of excise revenue in India; and to move that, in the opinion of this House, the fiscal system of the Government of India directly leads to the establishment of spirit distilleries and liquor shops in large numbers of places where till recently they never existed, in defiance of native opinion and the protest of the inhabitants, and that such increased facilities for drink produce a steadily increasing consumption, and spread misery and ruin among the industrial classes of India.

TELEGRAMS.

[REUTER'S TELEGRAMS.]

SERIOUS DISTURBANCE AT YOUGHAL.

LONDON, MARCH 26.

Mr. Wm. O'Brien had just began an address at a proclaimed meeting of the National League held yesterday at Youghal, when the Scottish Rifles with bayonets fixed and a force of police with batons drawn appeared on the scene. They charged and dispersed the crowd and several persons were injured, Mr. Plunkett, the Magistrate, receiving a severe gash across the face.

THE FRENCH ELECTIONS.

PARIS, MARCH 25.

Felix Pyat, Communist, has been elected deputy for Marseilles.

General Boulanger's name came quite at the bottom of the poll with 900 votes only.

MARCH 26.

At the election for a candidate for the Department of Aisne General Boulanger headed the poll. It was, however, declared that a ballot was necessary.

ITALY AND ABYSSINIA.

CAIRO, MARCH 25.

Rasalula, Ghinda, and another powerful chief are marching in the direction of Aidereso. The Negus himself is at Aznefas. The Italians expect the Abyssinians will shortly attack them.

THE MILITARY SECRETARYSHIP TO LORD LANSDOWNE.

(FROM OUR OWN CORRESPONDENT.)

ALLAHABAD, MARCH 26.

Lord William Beresford has accepted the Military Secretaryship on Lord Lansdowne's staff for one year.

NEWS FROM SIKKIM.

The troops at Lingtu are reported to be suffering considerably from the cold, but the summit has still to be occupied by a detachment, as reports state that a considerable force of Thibetans is collected in the Chumbi Valley. An attempt to find less elevated quarters further on at Gnatong was frustrated by the depth of the snow, and a party of 50 men will have to continue in occupation of Lingtu, being relieved weekly.

[REUTER'S TELEGRAMS.]

STEAMER MOVEMENTS.

PLYMOUTH, MARCH 24.

The B. I. S. N. Co.'s steamer Quetta arrived here from Calcutta, Madras, and Colombo, this morning.

LONDON, MARCH 24.

The Clan Line steamer Clan Stuart arrived heret this morning.

COLOMBO, MARCH 26.

Mail steamer Victoria from Australia arrived.

MADRAS, MARCH 26.

H. M. S. I. M. steamer Clive left for Ran goon a 8-50 a.m.

COMMERCIAL AND FINANCIAL NEWS.

LONDON, MARCH 24.

The Liverpool Cotton Market closed dull, Surats quiet.

Good Fair Dhollera	4 1-16
4 per cent. Rupee Paper	67⅞
4½ per cent. do.	73¼
3 per cent. Consols for account	101¾
3½ per cent. Sterling Loan	107½
4½ per cent. French Rentes	107
Bar Silver	43 3-16

TELEGRAPHIC LINE REPORT.

(MARCH 26.)

STATE OF INTERNATIONAL COMMUNICATION.

GREAT BRITAIN.—*Via* Teheran, interrupted. *Via* Turkey perfect. *Via* Suez, perfect.
CONTINENT OF EUROPE.—*Via* Teheran, perfect. *Via* Turkey, perfect. *Via* Suez, perfect.
AMERICA.—*Via* Brest, perfect. *Via* Valentia, perfect. *Via* Direct Cable, perfect.
AUSTRALIA.—*Via* Penang, perfect. *Via* Amoor, perfect.
CHINA.—*Via* Penang, perfect. *Via* Amoor, perfect.
Teheran route interrupted beyond Emden.

AN official despatch received at Lisbon announces that the Queen of Amatongaland, the country of the Maputas, to the south of Delagoa Bay, has recognized the sovereignty of Portugal over the part of her territory comprised within the southern boundaries assigned to Portugal by the MacMahon award. The Portuguese Ministerial journals, in commenting on the despatch, observe that the dominion of Portugal in the whole of the Delagoa territory is now secured.

THE Donald Currie steamer Pembroke Castle, has taken to the Cape, as first-class passengers, the first batch of settlers for a new colony in Bechuanaland, named the Methuen Settlement. The settlement is 600,000 acres in extent and is situated between Vryburg and the Molopo River. Each farmer receives 3,000 acres direct from the Government, a house is built for him, and a well sunk; he is supplied with 100 head of sheep, twenty-five cattle, and two horses; and arms and all necessary agricultural implements are also furnished. An experienced colonial farmer will meet the settlers at Vryburg, and assist them in the selection of their farms. The second batch of settlers will leave this country in about a month's time.

"I AM a Free-trader and all that sort of thing," says Mr. Labouchere, "but, considering that we cannot find work for our own population, I do not understand the sense of allowing paupers to come here and take the bread out of the mouths of our own people by consenting to work at starvation wages. In the United States they have again and again refused to allow pauper immigrants to land. Throughout Germany the law gives the right to the authorities to demand of every foreigner seeking to domicile himself there, whether he has the means to live, and to put him across the frontier if he has not. The East-end sweaters have their agents abroad. These agents tell the paupers of Germany and Poland that there is a happy island, where they can live like kings, if they will only do a little pleasant light work each day. The paupers flock to the happy island, are laid hold of by the sweaters, forced to work in an unwholesome den sixteen hours each day, and given for this a wage that enables them to keep body and soul together, but nothing more."

THE Oriental Express on its way to Paris had on Sunday night, July 4, a narrow escape of being maliciously wrecked. It was saved by the presence of mind of a gate-keeper who, coming unexpectedly on a barricade thrown across the line, improvised with an ordinary lantern and a red handkerchief a danger-signal, which fortunately was seen at 500 yards' distance. The barricade was built of sleepers, rails, and stones, which had been heaped up beside the line, and was so massive that a squad of navvies, fetched in haste, were more than half an hour in removing it.

A TERRIBLE Alpine tragedy is reported from the Shafberg, in Upper Austria, at the summit of which, 3,095 metres above the level of the sea, two servants were left in charge of an empty hotel, well provided with provisions, but cut off from the world by the snow. Several days ago three flags were seen to be hoisted on the hotel, it is believed as a signal for help, but nobody dared to attempt the ascent, and the two men were left to their fate. Later a black flag was hoisted, and still nothing was done, except that the matter supplied an item of current news to the *Linzer Zeitung*, whence it has been reproduced in the Vienna papers. Much indignation has been expressed at the cowardice of the local Alpine clubs.

ENGLISH POLITICAL AND SOCIAL LETTER.

(FROM OUR OWN CORRESPONDENT.)

LONDON, MARCH 9.

THERE has been nothing insular about us this week. We have been very cosmopolitan. We have not troubled ourselves much with home affairs, which—thanks to the Law and Liberty League being puzzled what next to do about Trafalgar Square—have been dull. As for Parliament, I deal with that later on. The only people I know of who have thought home affairs worth special notice are Sir Robert N. Fowler, Tory *par excellence*, and Mr. John E. Ellis, Radical of the Radicals, both of whom have written to the *Times* to declare that the new Rules of Procedure will hamper and hinder business, and that our last state legislatively will be worse than our first. If they are true prophets we shall be in a pretty condition! Nearly the whole of the English folk have been cosmopolitan. We are interested beyond all things in the sickness nigh unto death of the Emperor, and fluctuations in the health of the Crown Prince of Germany; we have less concern respecting Prince Ferdinand of Bulgaria and his Titanic foe, the Czar of all the Russias, but we are concerned. With all our anxiety about the German Imperial sufferers we are able to find time to amuse ourselves with the thought of what is happening or will soon happen in South Eastern Europe. What will Prince Ferdinand and his advisers do with the polite note from the Sublime Porte telling the Prince his position is, by Berlin Treaty law, illegal? Will he imitate William O'Brien, M.P., and Wilfrid Blunt, would-be M.P., at Woodford, and at a midnight meeting solemnly burn the offensive document? Or, will his Highness be as contemptuous as the vulgar little boy at Ramsgate, whose expressive gestures of contempt with fingers and thumb are proverbial? Or, again, are the Russian anticipations and the forebodings of the Vienna correspondent of the *Times* trustworthy, and will the mild-mannered Ferdinand pack up his carpet-bag and return to his German home? These are questions we ask ourselves; sometimes we favour ourselves with an answer, oftener we do nothing of the kind for the simple reason that we none of us know, and guessing is not always profitable. We have standing-ground somewhere, however. All is not in a state of flux, even in this unstable European world. There may be fluidity in politics, but in morals we have found firm ground. The Czar is our paragon of virtue. An otherwise suitable candidate for the Bulgarian throne is to be found in Duke of Nicholas of Leuchtenburg, but the Majesty of Russia will have none of him. The Duke has married a lady who was divorced from her husband, the said husband being still living; this breach of morality so sticks in the Imperial throat that the Duke is to be set aside. All this is very nice, and must make our Archbishops and Bishops, who have been discussing the pleasure-loving propensities of our "Society" people, well nigh green with envy. What lovely quiet (not to say dull) Sundays might we have with such a personage as the Czar as head of our religious system! And so and in such manner have we trifled all the while with sore anxiety as to the illustrious invalids in Germany and Italy occupying our minds, an anxiety which last night ended with the worst news from Berlin. I have been struck with the deep interest which people of all shades of political and religious feeling have been and are taking in the illness and death of the Kaiser and the illness of the Crown Prince. If the illustrious invalids were English, of course, the interest would be greater, but I doubt if it would be more sincere. The feeling exhibited, too, is of a manly and honourable kind, as far removed from the turgid sickly sentimentalism of yesterday morning's *Daily Telegraph* leader as possible. That production, by the way, must mark high water in Telegraphese. If it does not, then one may pray for mercy on those whom an adverse fate compels to read Mr. Levy Lawson's paper. What touched our countrymen so much in the old Kaiser's last illness was his anxiety about his son. Over ninety years of age, suffering from most severe sickness, he privately packed up his portmanteau and tried to steal a march on his physicians and take the long cold railway journey to San Remo! Baffled in this he lay awake o'nights, sighed deeply, and murmured, "My poor son! My poor son!" Human nature has not altered much during the centuries which have intervened since another monarch, in his anguish, cried, "My son, my son! Would to God I had died for thee, my son! my son!" Nothing so touches the universal heart and proves the kinship of all men as an incident of this kind. I, for one, am glad of the opportunity of recording so worthy a sentiment, a sentiment which proves our hearts are not wholly crowded in the glare and glitter, the wear and worry of the age. The serious state of things in Berlin will, in my humble opinion, be for the avantage of the Crown Prince. The Kaiser in dying may do for his beloved son what King David lamented as beyond his power. That is to say, the Crown Prince is being called upon to take the responsibilities of rule, it may, now that his disease has taken a favourable turn, do for him what all the care of doctors and all the drugs of pharmacy failed to do. The Crown Prince's nature, if I am not mistaken in my estimate of it, is of a kind to be stimulated and not cast down by the assumption of Imperial and regal power. A sense of what is required of him will, I conceive, brace him up, call forth vigour of soul and spirit; the mind will conquer matter and the malady from which he has so long suffered be overcome. I may be over-sanguine, but there have been instances of this kind before, and the Crown Prince's nature being what it is, and the Crown Princess's being of like fine mould and temper, I prefer to look forward to the exhibition of such kingly attributes, rather than to a tame submission to a great blow and early following collapse. Anybody can give way to calamity: it takes a heroic soul to rise above severe trouble and conquer from calamity a higher and nobler position. Your readers will join with me in wishing that this may be the case with our Princess Royal's husband.

It used to be said, in pre-School Board days, that the opinion of the man who sat next to you on an omnibus might be taken as the average opinion of the English people. I hope that is no longer true. Having to go from the West End to the City this morning on some business connected with the *Bombay Gazette*, I got on a 'bus at Charing Cross. Everybody was talking about the Emperor's death. Divers opinions were expressed, but all agreed in the loud-toned expression of a roughish-looking but well-dressed individual, "There will be dreadful fighting in Europe before the year is out." It was obvious that the man who said this and those who agreed with the view expressed based their opinion on the early decease of the new Emperor and the predominance of Prince William, "the firebrand," as one man called him. Only a few hours have elapsed since the late Emperor's death, and there has been no time for a general expression of opinion. But such views as have found expression from men of judgment, men who think before they speak, are to the effect that things will go on pretty much as they have gone, and that both the new Emperor and the new Crown Prince will prove themselves as anxious for peace as ever the old Emperor did.

I was interrupted in my writing when I reached the end of the foregoing sentence by a visit from a man whose means of obtaining information are of the first-class. I told him the view I have expressed above as to the possible effect of his elevation to the Throne upon the new Emperor. "Under ordinary circumstances," he replied, "such an effect might follow. But you must not expect it in this instance. The Emperor is not suffering from cancer, but he is suffering from a disease of a most malignant character. Those about him know almost to a day the course of the disease, and can give you a date when he may be expected to die." I give you the information for what it is worth, merely remarking that my informant is a man upon whose word I am accustomed to place reliance and in nineteen cases out of twenty with just confidence. I hope this will prove to be the twentieth, and that he is altogether wrong.

The Emperor's death is not likely to affect stocks and shares to any considerable extent. Both the incident and its consequences have been discounted everywhere. One of the earliest intimations I had of the death was in looking out of the window of the room in which I am writing, which commands a view of the German Embassy: I there saw the Prussian flag flying half-mast high.

Willis's Rooms, since I last wrote, have been the scene of two gatherings of interest to people in India—I refer to the annual meeting of the National Indian Association, popularly known as Miss Manning's Society, which was held on Saturday, and the dinner given by the Northbrook Club to its president, which took place on Wednesday night. Lord Hobhouse was in the chair at Miss Manning's meeting, but the principal attraction was Sir William Hunter, who gave a most interesting and valuable address on "Recent Movements in India." So far as I have noticed the *Times* is the only paper, besides the *Observer*, which reported the meeting, and the former only gave a summary of Sir William's address. In dealing with the National Congress the lecturer explained in some detail, and laid special stress on the part taken by Mahomedans in the recent deliberations at Madras, but this part is omitted like much of what he said about the Indian political movements of the day. At the outset of his remarks on this section of his address Sir William Hunter made it clear that in his opinion those movements form a necessary complement of the new spirit of progress which we ourselves have awakened; and Sir Charles Turner, in moving a vote of thanks to the lecturer, though his language was guarded, spoke of the movement of which the National Congress is the outcome in terms that would have gratified the most thorough-going supporter of that organisation. In effect he said that the Congress asked for what the British nation intended should be given to the people of India when it undertook to educate them according to our ideas, and he declared amidst applause that unless we wish to see our work fruitless we cannot stop our fellow-subjects in the East from being equally anxious with ourselves to obtain the privileges accorded to the members of a free State. Mr. Dadabhai Naoroji, (who, I hear, stands an excellent chance of being selected as the Liberal candidate for a pretty safe seat in the Metropolis) in seconding the resolution expressed the pleasure with which he, as a native, had listened to Sir William Hunter's sympathetic remarks. The Northbrook banquet was, in point of numbers at all events, the largest gathering of the kind that has taken place in the short but successful history of the Club. Lord Cross presided, supported on his right by Lord Northbrook, and on his left by the Marquis of Ripon. Immediately to Lord Northbrook's right sat the Earl of Kimberley and Sir James Fergusson. It is impossible for me to remember the names of half the notable persons present; the company indeed seemed to include almost every distinguished Anglo-Indian official living in London. I missed Sir Richard Temple, whose absence, I fancy, was due to the death a few days ago of his relative and former Military Secretary, Colonel Rivett-Carnac, so well known and respected in Bombay. Mr. H. S. King, M.P., was one of the company, and I hope that he succeeded in persuading Lord Cross to grant the demands of the long-suffering members of the Uncovenanted Civil Service. Lord Cross, though not a Demosthenes, is, as Parliamentary orators go in this country, a fairly good speaker; and it must be admitted by all who heard him that on this occasion he acquitted himself of his task with ability. I am inclined to agree with Lord Northbrook in regretting that on this occasion the rule excluding reporters was not departed from, as the Chairman's remarks were not entirely confined to complimenting the distinguished guest of the club. Lord Cross paid a high tribute to the Earl of Dufferin. Most Viceroys, he said, had some giant to contend against. Lord Northbrook's was famine. Another Viceroy's was war. Lord Dufferin's had been the depreciated rupee. Incidentally the Secretary of State plainly intimated that he did not expect any satisfactory results from the Royal Commission on gold and silver. He said he should be failing in his duty if he did not reciprocate every word Lord Dufferin recently used as to the relations that had existed between them. Adopting almost the exact expressions employed by the Viceroy three weeks ago, Lord Cross said that since he had been Secretary of State he had never had a shadow or shade of difference with Lord Dufferin, and that they had worked in the most complete harmony together. Of Lord Lansdowne, the Chairman said, that he had shown great capacity for the work he had had to do in Canada. He had performed his duties as Governor-General of Canada with dignity; he had upheld the honour of the Empire; he had been conciliatory towards all those with whom he had had to deal, and had won the hearts of the Canadians as Lord Cross was sure he would win those of the people of India. The toast of Lord Northbrook's health was received with all the honours, and his lordship replied at some length. In the course of his speech he expressed his satisfaction in hearing Lord Cross's observations about economy,—the Chairman, I should have mentioned, promised to do all he could to reduce the Home charges,—and concurred with the Secretary of State in thinking that one of the greatest methods of getting rid of India's financial difficulties was to enforce economy in the expenditure of that country. The feature of the evening, however, was the loud and long-continued applause which greeted the mention of the name of Lord Ripon, who must have found compensation in this remarkable outburst of enthusiasm for the slight hisses which some one had the bad taste to indulge in when your late Viceroy was referred to at the Society of Arts on the occasion of Sir William Hunter's lecture. Lord Northbrook took the opportunity of acknowledging the assistance given to the Club on its formation by the Indian princes, specially referring to the munificent contributions of the Maharanee of Vizianagram and the Maharajah of Bhownuggur. Both Lord Cross and Lord Northbrook drew attention to the non-party basis on which the Club exists, and expressed a hope that it would always continue to preserve an attitude of neutrality in regard not only to home, but Indian politics. Besides that of the Queen only one toast was proposed, but as Anglo-Indians have few opportunities of meeting each other in London, everybody had a great deal to say to each other, and the time passed very pleasantly. I believe that it is the intention of the Club to entertain very shortly the Mehmandar, Sir William Seymour Fitzgerald, who has been prominently connected with the institution from its formation.

I mentioned last week that Mr. Streeter had sent a memorial to the Secretary of State with reference to the Burma Ruby Mines. It is not addressed to Lord Cross in Mr. Streeter's own name, but in that of Captain Aubrey L. Patton, formerly of the 14th Regiment, who acted on behalf of the Syndicate in the negotiations with the Government of India. The memorial, together with the accompanying documents, is of considerable length, but it is summarized by Captain Patton as follows:—"1. That I went to India at the recommendation of the Under-Secretary of State, Lord Harris. 2. That Lord Randolph Churchill, the Secretary of State, officially informed me that this concession was one entirely for the Government of India to consider. 3. That we were called upon by the Government of India to send in our definite final tender on the 8th April, 1886. 4. That our final tender was provisionally accepted by the Government of India. 5. That owing to this acceptance we have already incurred an expenditure of £10,000. 6. That the Indian Government repeatedly promised to complete these negotiations in our favour. 7. That the Government of India actually did complete these negotiations, and did thereby sanction the concession in our favour." The Syndicate do not ask Lord Cross to ratify the virtual acceptance by the Viceroy of their tender for four lakhs; that they see would be useless, but they request to be accorded the first refusal of any terms upon which his lordship after further enquiry into the present conditions and potential resources of the mines "may feel justified in conclusively granting the desired concession." One of the documents quoted is the following extract from an official communication of Colonel Prothero, C.I.E., to the Chief Commissioner of Burma, dated Mandalay, October 18, 1886:—"I am authorized to say that the Officer Commanding the Forces will arrange to enable the Civil Officer to put the concessionaires in possession as soon as the force arrives at the Ruby Mines." The memorialist challenges the accuracy of the telegrams of the Rangoon correspondent of the *Times* and courts the fullest inquiry on his lordship's part as to the attitude of the Syndicate towards the press. "Although," says Captain Patton, "our attention has repeatedly been drawn to grossly unjust and misleading statements which have appeared in the (London) journals above referred to—especially in the *Times*—we have never troubled the home press with refutations or rectifications of such erroneous statements, nor, indeed, have we supplied to it a single item of information relating to our proceedings in connection with the Ruby Mines." He mentions, I believe, for the first time the names of the gentlemen associated with Mr. Streeter in this speculation. They were Mr. G. S. Streeter and Mr. G. Baird, who were subsequently joined by Major C. Bell, of Farley Hall, Cheadle, Stoke-on-Trent. "No other person," says Captain Patton, "has at the present time, or ever has had, any interest in the Syndicate in question except myself, whose interest therein is not a vested one." He indignantly denies the insinuation of jobbery and claims credit for having prevented a serious loss to the Indian revenues by stopping the authorities from accepting Messrs. Gillanders, Arbuthnot and Co.'s tender of two lakhs per annum.

THE GUZERAT CUP.

(FROM A SPORTING CORRESPONDENT.)

JUDGING from the lists of entries that have been published from time to time this competition does not attract many from Bombay. The cup is not only valuable in itself, but is worth far more, from a sporting point of view, than any other prize in this Presidency. And it is the winner of at least four heats that eventually wins the cup. Bombay itself is sending four representatives. Three of them have competed before at various times both for this cup and for the Bheema Cup, beginning as far back as 1881. Three times has a cup been brought to Bombay; twice from Poona and once from Ahmedabad. The fourth entry from Bombay is making his *debût* this year, all luck to him!

There are, we hear, about eleven entries for the Guzerat Cup, and fifteen or more for the Salmon Pony Cup. The sporting men of Guzerat give the cups, and invite all the world to come and ride for them. Where is the old spirit of Bombay that allows only the same men year after year to represent her? Is it depression of trade, lawn-tennis, low exchange, or excessive caution, (not to call it by any other word) that chains men to their work more than it used to ten years ago? We think it is a little of all these added to a morbid craze to go to England as often as possible, and spend savings, whereas if they spent their money in sport out here they never would have any savings, and so could not go home if they wanted to. Young men of Bombay take a note of this and mark that these valuable cups are frequently won by an owner with one horse or one pony. Any one who brings a string of nags has little, if any, more chance than he with only one. Owing to the pigs having left the Null this year, for reasons best known to themselves, the place of meeting had to be changed at the last moment to Saroda, on the Sabarmati River, near Dholka. It is a far more sporting country than the Null, and is preferable in every way, provided, the stock of pigs will hold out. The heats will be drawn next Friday night, and business commences the following morning. The uncertainties of the chase are far too numerous to enable any one even to guess a winner, but one thing is certain, and that is no labor and expense will be spared by Mr. White and others to secure success in camp and in the field.

"Here's luck to all, who fear no fall
And plenty may boars be."

WORK IN THE HIGH COURT.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—I really begin to think that I am a fast and diligent worker, setting a good example to others, notwithstanding that the High Court have occasionally hinted at a contrary opinion. In my few leisure moments I have been looking over the last Presidency Administration Report, and under the head of Civil Justice observe that it took that august body on an average 945 days or about 2½ years to dispose of an uncontested suit, while for contested ones 1,328 days or well on for four years were required. I feel no doubt that if I show the zeal I am told to by them, I can, with a good long adjournment for tiffin, followed at an interval by my usual afternoon siesta, still contrive to hold my own.

OTIUM.

DOES A BLOW ON THE CHIN CAUSE DEATH?

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—The above query, heading the report in a recent issue of the High Court's reversal in appeal of the sentence passed upon Sayad Ali Walad Sayad Karim, would have been more pertinently worded, can a blow under the chin cause death?

I quote from the summary of the evidence in the body of your report. "There was a black spot like a bruise under the (boy's) chin in the place where the only witness to the assault said he saw the blow struck" by the convict. The blow, then, and the wound, are both declared to have been under the chin; the circumstantial and the oral evidence agree. "But," says Mr. Justice Birdwood, "there is no evidence that the blow caused death; the chin is not a vital place." Will any one practically versed in anatomy, or in the art and rules of pugilism, endorse this dictum of the Bench?

Sir, a violent blow under the chin, such as the deceased child in this case must have received, is as likely to be fatal as any that the head of a vertebrate animal can receive. I have myself seen a good horse stretched lifeless by a single such blow. Galloping after pig, he struck his fore feet into honeycombed ground, and his chin falling against a ledge of trap-rock he rolled to one side and never stirred again; the vertebræ of the neck, immediately behind the skull, having sustained a fatal concussion. This happened about 1871, and the rider, a member of the Poona Hunt, survives to verify what I say. Instances might, I feel sure, be multiplied, for the danger of striking upwards under the chin is familiar to most English schoolboys.

Hence it appears that mofussilite decisions on matters of fact and physical experience are not always so invertebrate as clever counsel too often and too easily succeed in making them out to be.—Yours, &c.,

SCRUTATOR.

MACLEAN'S GUIDE TO BOMBAY.

"MACLEAN'S GUIDE TO BOMBAY" is a well known publication in India, where it has established a reputation. It is now in its thirteenth edition, which is sufficient testimony of its value. It is not only a guide in the ordinary sense of the world, but an historical, statistical, and descriptive record of this important portion of our Indian Empire. To those in in any way connected with Bombay the work will be of special interest. The "Guide" is published at the *Bombay Gazette* Steam Press, and by Messrs. G. Street and Co., 30, Cornhill, of whom copies may be obtained.—*Morning Post.*

DIVINE SERVICE.

SAINT THOMAS' CATHEDRAL.

TUESDAY, 27TH MARCH 1888.

6-45 a.m.—Matins.
7-15 a.m.—Holy Communion.
5-15 p.m.—Evensong.
8-30 p.m.—Service of Penitence and Address.

FORTHCOMING EVENTS.

March 30.—Good Friday.
Departure of M. S. Pekin.
Guzerat Pig-sticking Meeting.
Apl. 1.—Easter Sunday.
„ 2.—Yacht Club Dance.
Bank Holiday.
„ 3.—Lahore Spring Races.
„ 4.—Town Council Meeting, 3 p.m.
„ 5.—Lahore Spring Races.
„ 6.—Departure of M. S. Clyde.
„ 7.—Lahore Spring Races.
„ 9.—Ladies' Dinner, Yacht Club.
Government of India Offices re-open at Simla.
„ 10.—Dehra Spring Races.
„ 11.—Town Council Meeting, 3 p.m.
„ 12.—Dehra Spring Races.
„ 13.—Departure of M. S. Rosetta.
„ 18.—Town Council Meeting, 3 p.m.
„ 20.—Departure of M. S. Ganges.
„ 25.—Karachi Spring Meeting.
„ 28.—Karachi Spring Meeting.
May 9.—Quetta Spring Meeting.
„ 12.—Quetta Spring Meeting.
Sept. 20.—Poona Races.
„ 22.—Poona Races.
„ 25.—Poona Races.
„ 27.—Poona Races.
„ 29.—Poona Races.

MR. NORMAN MACBETH, R.S.A., died suddenly in London on the 27th ult. He was born in 1822, was elected an Associate of the Royal Scottish Academy in 1870, and ten years later was admitted as an Academician, his diploma work being a portrait of Sir John Steel, R.S.A. Among the earlier works of Mr. Macbeth were portraits of Dr, Alexander Russel and Mr. John Ritchie, both former editors of the *Scotsman* newspaper. Of his later works may be cited the portraits of the Rev. Dr. R. W. Stewart, Moderator of the Free Church, the Rev. Dr. Lindsay Alexander, Sir James and Lady Colquhoun, Mr. Gilbert Beith, and the Rev. Dr. Andrew Thomson. For some years back Mr. Macbeth had been resident in London, where he acted on behalf of the Royal Scottish Academy as representative trustee for the British Institution Fine Art scheme. One of his sons is Mr. R. W. Macbeth, A.R.A., the well-known painter and etcher.

FINANCIAL STATEMENT FOR 1888-89.

SECTION 1.—INTRODUCTION.

THE Financial Statement of March 1887 admittedly left the financial position in a state of unstable equilibrium. Its key-note was the following paragraph, in which it was stated that the Government of India had, in consequence of increasing expenditure, exhausted all other resources available to it, but considered it too soon to address itself to the question of new taxation:—

"It may be added here that, in view of the causes which have led to an increase of expenditure, and to the other considerations which present themselves in connection with the financial situation, it is not the intention of the Government to add to existing taxation. The growth of expenditure in the Estimates of 1886-87 and 1887-88 arises in part from war charges and in part from a further fall in the exchange; and the Government is of opinion that it would be undesirable to seek to meet the deficit at present arising from these causes by the imposition of further burdens. The attention of Her Majesty's Government has, during the year now closing, been turned to the difficulties caused to the Government of India by the fall in silver, and the question of gold and silver currency has been submitted to a Royal Commission, the result of whose deliberations must be awaited. The present military expenditure in Upper Burma is of a temporary nature; and although considerable sums must be expended during the next two or three years in opening up communication in Upper Burma, and in providing the public buildings necessary for the accommodation of the garrison and for the conduct of business, it may be expected that with the return of order, the revenues of Upper Burma will expand, and that its resources will become, in an increasing degree, available. For the present, therefore, until the outcome of present difficulties is seen more clearly, the Government considers that, in providing for the necessary expenditure arising from its administrative needs, it should avail itself of resources which in times of surplus, are assigned from its revenues to the construction of railways or to the diminution of the amount which it borrows annually for railways.

2. The situation during the course of the year became, in an increasing degree, more unfavourable. It soon became manifest that the reduction of Military Expenditure in Burma, which the Budget Estimates had hoped for, could not, for the present, be effected in such a considerable degree as to afford to the finances sensible relief. Opium prices fell off with greater rapidity than could have been foreseen, and our opium revenue threatened to fall short of Budget by Rs. 400,000. Railways from the first instead of improving, as the experience of former years led us to expect, showed returns that were worse than those of 1886-87. Exchange, which seemed in February 1887 to have re-established itself for the time, rapidly dropped and settled at a rate of from 1d. to ¾d. less than that which had been realized in 1886-87. Salt and other revenues showed favourable returns, and the expenditure, apart from Exchange, was well within the estimates; but these favourable features were greatly outweighed by the unfavourable results which I have mentioned.

3. The causes which led to the deterioration here explained were not, for the most part, such as seemed likely to disappear with the close of the financial year then current. The Government, therefore, before the first half of the year had expired; found itself face to face with the question of extra taxation. The result of their deliberations is already known to the public. It was determined that it was necessary to seek improvement of Revenue to an extent of nearly Rs. 2,000,000. Some small items of new Revenue presented themselves in connection with the new Province of Upper Burma. And the Government of India had already been considering the question of raising an import duty on petroleum. But these small items went but a short way to fill up the gap, and the Government, as is already known, came to the resolution of restoring the eight-annas salt duty which had been remitted in 1882. The increase of salt duty was imposed, on 19th January, 1888, by a notification issued under Act XII of 1882, and the necessary legislative measures were taken to raise a duty on petroleum.

4. A statement of the financial position was made on the occasion of introducing this Bill in January, 1888, and the fulness of that statement, and of the discussions that took place upon it, a week later, will excuse me from entering, in this place, upon any explanations of a general character. I have to present little or nothing that is new, so far as the general position is concerned, and shall pass at once to the elucidation of the details which will apply to the particular estimates of the year 1888-89 the general conditions then set forth.

SECTION II.—ACCOUNTS OF 1886-87.

5. The following statement shows the actual figures of the Accounts of 1886-87, and compares them with those presented as Revised Estimates for that year, in the Financial Statement of March 1887. The results agree in the main with those which were announced to Parliament in the Under-Secretary of State's Financial Statement of September 9th, 1887, (a) and which had already been published in the *Gazette of India* of April 30th.

	1886-87		Account Better.	Account Worse.
	Revised Estimate.	Accounts.		
REVENUE.				
India (Imperial and Provincial) ...Rs.	75,754,200	77,010,111	1,255,911	...
England ... ... £	231,600	237,651	6,051	...
Exchange ... ...Rs.	85,900	89,372	3,472	..
TOTAL Rs.	76,071,700	77,337,134	1,265,434	..
EXPENDITURE.				
India—				
Imperial ...Rs.	35,736,100	36,181,626	...	445,526
Provincial ...Rs.	21,200,900	21,112,381	88,519	..
Adjustment of Provincial Rs.	—577,300	+35,665	..	612,965
England ... £	14,373,000	14,409,949	..	36,949
Exchange ... ...Rs.	5,338,500	5,419,086	..	80,586
TOTAL Rs.	76,017,200	77,158,707	88,519	1,176,026
SURPLUS ...	(b)500	(c)178,427	177,927	

6. It will be seen that the main features in this comparison are that the Revenue in India was Rs.1,255,911 better than the Estimate of Rs.75,754,200 and that the "Imperial" Expenditure in India was Rs. 445,526 worse than the Estimate of Rs. 35,736,100. Under other heads there is very little difference from the Revised Estimate, and the only case which calls for any remarks is the small excess of expenditure in England, which is due to some unexpected Military charges.

7. There is, apparently, a large difference under the head of "Adjustment of Provincial Expenditure," but it requires no separate explanation, as it is really the outcome of the large excess of Revenue, which has already been alluded to, and which amounts, as just stated, to Rs. 1,255,911. Now, although the expenditure is distributed between Imperial and Provincial according to its class, so that some kinds of expenditure are Imperial and some are Provincial, the division of the Revenue is quite different; Imperial and Provincial share, in definite proportions, the same Revenues. Accordingly, the improvement of Revenue by Rs. 1,255,911 was distributed between the Imperial Account, which received Rs. 731,465, and the Provincial Account, which received Rs. 524,446. According to the Revised Estimates, the Provincial Expenditure was to be met as follows:—

	Rs.
To the extent of the Provincial Revenues of the current year	20,623,600
By drawing upon Balances charged off the Revenues of former years	577,300
Total Provincial Expenditure as above...	21,200,900

But by the improvement of their share of the Revenue they not only met the whole of their expenditure out of their current year's Revenue, but were able to lay by a small amount of Rs. 35,665. In other words, their account stood thus:—

	Rs.
Total Provincial Expenditure (slightly less than estimated)	21,112,381
Provincial Revenues, Rs. 524,446 better than estimated	21,148,046

And the general Revenue Account, therefore, instead of having to be relieved by the charge of Rs. 577,300 to past accumulations, had to be charged first with the whole of the expenditure, and then with the write-off of the further addition of Rs. 35,665 to these accumulations.

8. The two matters that require explanation are therefore the better Revenue in India of Rs. 1,255,911, and the excess Expenditure in India of Rs. 445,526.

PRINCIPAL REVENUE HEADS.

9. Of the excess of Revenue the explanation is that the Revenue of the month of March, 1887, was altogether exceptional.

The Estimate of our principal Revenues which was published on March 26th, 1887, was as usual a statement of eleven months' actual (April to February), and an estimate for the remaining month of March. There are difficulties in estimating for the month of March which I shall afterwards explain; and the Revenue of March, 1887, certainly altogether exceeded our anticipations. The consequence was that in publishing, one month after the Budget Statement, the usual monthly statement of accounts (*Gazette of India* for April 30th, 1887), we showed the following large excesses of Revenue over the Revised Estimate. I append, for purposes of comparison, the actual figures as now made up:—

(In thousands of Rs.)	Budget Statement of March 26, 1887.	Monthly Statement of April 26, 1887.	Actuals as now made up.
Land Revenue ...	23,170	23,610	23,653
Opium	8,900	8,950	8,943
Salt	6,540	6,660	6,658
Stamps	3,720	3,750	3,751
Excise	4,270	4,370	4,375
Provincial Rates.	2,940	3,010	3,000
	49,540	50,350	50,380

The unusually high receipts of March, therefore, under the six principal Revenue heads, accounts for Rs. 810,000 of the improvement of Revenue. The greater part of this is under Land Revenue, where the Receipts were Rs. 440,000 more than estimated. Its may be noted that in the two months of March and April we collect more than Rs. 6,000,000 out of the year's Revenue of Rs. 23,000,000; and a more or less favourable season for a more or less active collection, may well make the portion of Revenue which comes within March vary by half a million. The last two years have been exceptionally favourable, for, whereas the collections of March had never before exceeded Rs. 4,360,000, they came up to Rs. 4,730,000 in 1885-86: and in the next year—that now under discussion—they exceeded Rs. 5,000,000. In the same way the collections under Excise were also nearly Rs. 40,000 higher than those of any previous March.

Besides this, Rs. 810,000 under the principal heads of Revenue, the Railway receipts showed an improvement of Rs. 210,000; and this improvement is also due to the active traffic which developed itself in the last month or two of the year.

ARMY EXPENDITURE AND SPECIAL DEFENCE WORKS.

10. The improvement in the Revenue figures calls for no further remark. We turn now to the excess expenditure in India of Rs. 445,526.

This is for the most part under two heads, namely—

	Revised Estimate.	Accounts.	Excess.
	Rs.	Rs.	Rs.
Special Defence Works...(Charged to Loan Funds)		123,110	123,110
Army Expenditure........	14,058,700	14,620,516	56[illegible]16

11. The first of these charges refers to a programme of Military Works for the defence of our Harbours and of your Frontiers, which was alluded to in paragraph 24 of the Financial Statement for 1886-87. The Secretary of State, at first, following the example of the fortifications scheme of Lord Palmerston, directed this expenditure to be shewn outside the Revenue Account. But the ground on which this policy was adopted in England, namely, the practical certainty that the amount which has been procured in the first instance by loan, will be paid off out of the surplus of future years, unfortunately does not apply to our existing financial circumstances. The Secretary of State, accordingly, as was explained in the Financial Statement made to Parliament last September,* has revised his decision; and while he agrees with the Government of India in thinking that for expenditure of the kind, we ought not to have recourse to any increase of taxation, he considers that the actual state of our finances is more plainly set forth by an account, which charges this expenditure against Revenue even at the risk of showing a deficit, than by one which might delude us into thinking we had a surplus of Revenue, by leaving out of the reckoning this heavy, though temporary unproductive expenditure.

12. As regards the Army Expenditure, it was again, as in the case of the Revenue, in the accounts of the month of March that our Estimates were overpassed. The statement of account published on 26th April, 1887, to which I have already referred, shewed that for Military expenditure there had been an issue of Rs. 13,000,000 from the treasuries, as against Rs. 12,700,000, the estimate we had made a month earlier. This excess expenditure was practically entirely in connexion with the operations in Burma, and mostly arose out of heavy claims presented and paid during March, after the date of the information on which the Estimates were based. The final excess, it will be seen, is still larger than the Rs. 300,000 then shewn.

13. These figures, therefore, dispose of the Revenue Account of 1886-87. The Revised Estimate anticipated an equilibrium of Expenditure and Revenue. In the end we gained by an excess of Revenue, which after deduction of the Provincial share, gave the Imperial Accounts an improvement of Rs. 731,465; but as we had against this an excess of Imperial expenditure of Rs. 445,526 (including special defences now first brought within the Account); and also an excess in the charge for Exchange, the surplus of Rs. 500 taken in the Revised Estimates was increased only to Rs. 178,427.

14. The Capital Expenditure upon Railways and Productive Irrigation Works fell slightly short of the anticipations of the Revised Estimates, namely.—

	Revised Estimate.	Account.
	Rs.	Rs.
Railways	5,170,500	5,123,105
Irrigation	631,000	547,379

SECTION III.—ESTIMATES: 1887-88 AND 1888-89.

15. In the statement of the financial position which I made on January 27th, 1888, I presented an abstract of our account in a form which I thought suitable for the explanations I had then to give. I showed that the position in the Budget Estimate of 1887-88 was a position of practical equilibrium. I showed that we had to face a loss of Opium Revenue of Rs. 300,000, and a falling off of Railway Revenue by Rs. 400,000; that the charge for Exchange had increased by Rs. 720,000; and that we proposed to meet these by enhancing the Salt Duty (Rs. 1,725,000), by a duty on Petroleum (Rs. 65,000, since raised to Rs. 100,000), and by minor measures in Burma (Rs. 100,000).

The result, I then estimated, would be to improve our financial position from equilibrium to a surplus of Rs. 470,000; or more accurately, from a surplus of Rs. 17,000 to one of Rs. 487,000.

16. I reproduce below the same form of abstract account which I then made up, repeating in the first column the figures which I then gave as those of the Budget Estimates of 1887-88, and shewing in the second column the same figures as they would stand after the losses and gains just summarized. As I have, for present purposes, no object in displaying the Exchange charge separately, I have distributed it in the second column over the six heads which are affected by it. This second column, therefore, shews the general financial position as it was left after the measures which were then explained and which have now, except as regards

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(a) "There has been an increase in the Revenue of Rs. 1,100,000; of which the Land Revenue gives Rs. 478,000; Salt Revenue, Rs. 117,000; Excise Revenue, Rs. 109,000; Railways Rs. 164,000; and Revenue under other heads, Rs. 232,000; making a total improved Revenue, as I have said, of Rs. 1,100,000. Of this improved Revenue, however, Rs. 420,000 belong to the Provincial Governments, leaving an improved Revenue, for Imperial purposes, of Rs. 680,000. Then, on the Expenditure side, the expenditure on the Army has been Rs. 400,000 more than was anticipated. The other heads, besides that of the Army, have altogether improved to the extent of Rs. 504,000, of which Rs. 202,000 belong to the Provincial Governments, leaving a net improvement on these other heads of Rs. 302,000. Altogether, the expenditure has been worse than was anticipated by Rs. 98,000; therefore, on the whole, taking into account the increase of Revenue and the increase of Expenditure, there has been a net improvement of Rs. 582,000, which will turn the surplus of Rs. 30,110, shown in my statement, into a surplus of Rs. 612,110."

But against last figure the Special Defences expenditure was afterwards charged. See footnote under paragraph 11.

(b) Before deduction of Special Defences expenditure.

(c) After deduction for Special Defences expenditure. See footnote under paragraph 11.

* Now, these special defence works consist of frontier forts and harbour defences. They are most essential to the safety of India, and the Government are obliged to push them on with the utmost possible expedition. But as these works are not productive works, it is contrary to the principles on which Indian finance is conducted that the charge should be otherwise than one against Revenue and there is no doubt that if there is Revenue, and if the Revenue will bear such charges, they ought to be charged against Revenue. No one can have any desire that extra taxes should be placed upon the people of India for the purpose of meeting charges of this kind, and the Secretary of State has no intention of suggesting to the Government of India that any such extra taxes should be imposed. As regards the charge for 1887, the Committee will remember that the surplus which I was able to announce in 1886-87 would be large enough to bear the charge in 1886-87 for the especial defence works; and, therefore, it is the intention, if the anticipation be realized, of the Secretary of State, to pay for the special defence works out of the surplus of 1886-87.

excise in Upper Burma, been brought into operation :—

(In Thousands of Rs.)	Budget, 1887-88.	New Financial Position, 27th January 1888.	Revised 1887-88.	Budget, 1888-89.
REVENUE HEADS—				
Land Revenue	22,937	22,937	22,983	23,091
Opium	8,893	(d) 8,593	8,514	8,454
Salt	6,604	(c) 8,329	6,723	8,122
Excise and Stamps..	7,942	(c) 8,012	8,351	8,461
Assessed Taxes	1,406	(c) 1,436	1,417	1,452
Other Principal Heads	6,345	(c) 6,410	6,538	6,629
Total Principal Heads.	54,127	55,717	54,556	56,212
Railway Revenue Account—				
Net Earnings	9,002	(d) 8,602	8,921	9,164
Deduct interest, annuities, and other charges ...	—8,600	(e)—10,854	—11,078	—11,279
TOTAL REVENUE ACCOUNT.	54,529	53,465	52,402	54,097
EXPENDITURE HEADS net—				
Interest	2,753	(e) 3,856	4,770	3,852
Civil Expenditure(a)	21,069	(e) 22,021	21,559	22,291
Opium Production..	2,505	2,505	2,512	2,555
Post Office, Telegraph, and Mint..	145	(e) 248	70	51
Irrigation	753	753	777	823
Civil and Military Works—				
Imperial	2,009	(e) 2,036	2,231	2,023
Provincial and Local (b)	2,220	2,220	2,831	2,531
Army ordinary	16,187	(e) 17,763	17,930	18,223
„ Burma Account	720	720	1,550	824
Imperial Marine....	547	684	445	384
Famine Insurance (Irrigation).....	95	95	93	73
Railway Construction (charged to Revenue)	75	75	81	44
Total Excluding Exchange.....	49,078			
Add Exchange	5,434			
TOTAL EXPENDITURE	54,512	52,978	54,850	53,674
Surplus or Deficit, excluding Special Defence Charges ...	+17	+487	—2,448	+423
Expenditure on Special Defences (f)....	464	750	569	1,121

(a) Imperial Marine, which was included under this head in the statement ot January 27th, is now separately shewn below.

(b) Excluding the amount charged upon accumulated Provincial Balances brougnt forward from former years.

(c) Increased revenue as above explained.

(d) Diminished revenue as above explained.

(e) The excess of the figures of the second column, over those of the first column, is the amount of the charge for exchange.

(f) Includes Exchange.

17. I have added in this abstract, in the same form and in parallel columns, the Revised Estimates for 1887-88 and the Budget Estimate for 1888-89. The former should differ from our standard statement of January 27th last (*i.e.*, rhe second column of figures) only by such special receipts and charges as we may consider peculiar to the year itself, in the sense in which it may be said that the figures of any particular year necessarily differ, more or less, from what may be considered the general average financial position for that year. The Budget figures of 1888-89 should differ from the same standard, in this respect that, of the progressive revenues, we have one year's additional advance, and that of so much of our expenditure as is progressive, we have also one year's additional advantage, and that of so much of our expenditure as is progressive, we have also one yeas's additions.

BASIS OF REVISED ESTIMATES.

18. Before I proceed to explain these special features, I think it well to show exactly to what extent we can depend upon our Revised Estimates as representing the probable actual outturn of the accounts.

The date upon which our Estimates are presented to the public is practically determined by the provisions of Section 53 of the Act of 1858 "for the better government of India." This section prescribes that "the Secretary of State * * shall, within the first fourteen days * * * after the first day of May in every year, lay before the Houses of Parliament an account for the financial year preceding that last completed * * together with the latest estimate of the same for the last financial year."

Strictly speaking, the "latest Estimate" here referred to is one which we now prepare, about the beginning of December, on the basis of six months' completed accounts; but our methods of account are now so much more perfect than in 1858, and communication with England so much more punctual, that it is out of the question that we should present to Parliament in May, an estimate founded on facts of no later date than the previous September.

We have, therefore, for many years past, arranged the preparation of our "Revised Estimate," so that it may be the "latest Estimate" presented to Parliament in the first fortnight of May; and this practically means that the Estimate must be completed some time in March.

19. By March 20 we have collected the preliminary accounts of revenue and expenditure for February, of which the leading figures, compiled from returns furnished by each of the 200 treasuries at which revenue is received and money issued for expenditure, are published every month in the *Gazette*. Thus, at the time of the issue of the Revised Estimates, we know, in very considerable detail, the receipts and expenditure of eleven months of the year; there remain only one month's actual transactions to be estimated.

20. Unfortunately, this one month of March is by far the most difficut of estimate of any in the year. To the difficulty of estimating the receipts under Land Revenue, I have alluded in paragraph 9, and the same thing occurs under other heads. Provincial rates are collected with Land Revenue, and there is the same uncertainty in their case as is the case of Land Revenue, how much will come in March and how much in April. We are in the heart of the rice-export season, and an early or a late season makes a great difference in the distribution between the current and the next financial year, of the Rs. 700,000 which the duty each season brings into our treasury. Railways, of which the gross earnings average over Rs. 1,500,000 a month, are at their busiest time and all Public Works expenditure is in its most active phase.

It is thus evident that a very full knowledge of the transactions of eleven months is not itself an adequate equipment for making the Revised Estimate for the whole year. In practice, we make a moderate estimate only for the month of March, and as the actuals of that month are apt to be better than our Estimate, the result— as in the case of the Estimate of the year 1886-87— usually is that the accounts of each year give better results than the Revised Estimates.

21. The final results are known to us within moderate limits of error before the end of April (see paragraph 9 above); and if our Revised Estimates could only be put off for one month later, and be closed on April 20, instead of March 20, we could present the account of the year with some assurance of its accuracy in all its main features. But as already explained, the terms of the Act of Parliament practically forbid this course, and require us to close our estimates, while the uncertainty of the month of March still hang over us.

GENERAL COMPARISON OF REVISED WITH BUDGET.

22. The Revised Estimates for 1887-88 work out, it will be seen, to a deficit of Rs. 2,447,800. without reckoning the expenditure upon Special Defences, which, in the Budget Account, was charged to Loan. This is worse than the Budget Estimate by Rs. 2,464,500.

23. The main differences we may account for at once under three heads :—

First, the sterling charges for interest on debt have increased from 2,630,100*l*. Budget, to 8,365,700*l*. Revised, an increase which costs us, including Exchange, Rs. 1,659,000. This charge is really outside any consideration of our financial position, as it arises entirely through a special operation, which throws upon us the payment, within one year, of five quarters' interest upon forty-eight millions sterling of debt.

Secondly, the Burma Military charges have—as I intimated in my Statement of 27th January—largely exceeded the Budget Estimate. The excess, as will be seen from the Abstract Statement above given, is put down at Rs. 830,000, and will be explained in greater detail in the section relating to Army charges.

Thirdly, there is the great loss by the fall in Exchange, which I explained, on 27th January, to amount to about Rs. 710,000 upon expenditure included in the Budget.

24. These three items, therefore, account for a deterioation in our accounts of Rs. 2,599,000; so that, apart from these three causes, we have on the whole, an improvement over Budget by Rs. 135,000.

This, as usual, is the balance of several losses and several gains. On our principal Revenue accounts, it will be seen, if reference be made to the statement in paragraph 16, we have received Rs. 54,556,000, against an estimate of Rs. 54,127,000, as the gain under Salt, Excise, Stamps, and other heads has more than covered the loss of Rs. 349,000 under Opium. Salt has given us Rs. 119,000 (as we have probably lost as much during February and March, by the temporary disturbance of trade, as we have gained by the enhancement of duty). Excise and Stamps contribute Rs. 409,000 and Customs have been very productive, giving a return of Rs. 114,000, in excess of Budget.

The Railway account is worse than Budget by Rs. 302,000, for both the net earnings have fallen off by Rs. 78,000 and the charges against them have increased, quite apart from any question of exchange from Rs. 10,854,000 to Rs. 11,078,000.

On the other hand, there have been savings or excess receipts, under several of the heads which, in the abstract statement, we have grouped as Expenditure heads. Among these we may note particularly an increase of Telegraph receipts of Rs. 131,000, which must for the most part be put down as a set off against the excess of expenditure in Upper Burma, where the Telepraph charges of Public Departments are very high.

The enumeration of other smaller differences may be summed up in saying that, while we have found it necessary, during the course of the year, to make additional grants for expenditure in Upper Burma, for Irrigation, for Army charges, and for Political Expenditure, and in a few other matters, we have, on the whole, obtained, under other heads, sufficient savings to meet the charges so involved.

GENERAL REMARKS ON BUDGET ESTIMATES FOR 1888-89.

25. The Budget Estimates will be best explained by comparing the figures with the standard financial position as explained on 27th January—that is, by a few words of remark in comparison of the second and fourth columns of the statement in paragraph 16.

26. The first question we have to settle, in casting up the Budget figures, is the rate of exchange at which they are to be taken. That rate has been singularly steady throughout 1887-88,—rarely less than 16½*d*., and rarely higher than 17*d*. It is certain that, upon Council Drawings of 1887-88, the exchange will be very close to 16·9*d*., or putting it in the way that more nearly explains its effect upon our acounts, the Exchange charge will be as nearly as possible Rs. 42 per £100. The rate has dropped for the moment since the beginning of March; but the drop seems to be, partly at least, connected with the heavy drawings of the last month or two, and as drawings will be on a smaller scale in 1888-89, we may reasonably hope to realize, on the whole, a rate equal to that of 1887-88. We have, therefore reckoned the Exchange in the Budget Estimates at Rs. 42 for every £100.

The comparison of the second and fourth columns is, therefore, not affected by any difference in the rate of exchange.

27. The result, it will be seen, works out to a surplus only a little different from that which we anticipated; that is, to put matters from the point of view stated in paragraph 17, the one year's increase of revenue nearly covers the one year's increase of expenditure. In one respect, the year 1888-89 falls a little short of the standard we have established, for we do not, in that year, fully come up to our new standard of enhanced salt revenue. In Opium, too, we anticipate a smaller standard of revenue than in January last; but the revenue under Excise and Stamps and other heads is already sufficiently far advanced, beyond our standard, to cover these deficiencies and give us, on the whole, an improvement of Rs. 495,000, under our principal Revenue Heads.

28. In the Railway Account, the estimates are moderately taken. We estimate for better earnings, but the charges against them equally advance, and we have a net excess outgoing of Rs. 2,115,000 against Rs. 2,252,000 of our standards account.

29. With the exception of the Army charges, the Expenditure heads are estimated at amounts not greatly differing from the standard of expenditure, for which we explained in January that we had to provide. The increase of Civil Expenditure is, on the whole, only one per cent. The heads of Post Office, Telegraph, and Mint, we are warranted by the figures of the current year, in putting down at a considerably lower figure of net charge than the Budget Estimates of 1887-88. The grants for Imperial, Civil and Military Works have been cut down as far as possible, to meet the existing financial necessities. Provincial Civil Works show an increase, the necessary result, under the Provincial system, of the share of increase of revenue which falls within their account.

30. The main increase under the Expenditure heads, comes under the head of Army, where, without reckoning the extra expenditure in Upper Burma, the net outgoings are estimated to increase from Rs. 17,763,000 to Rs. 18,223,000. This increase of expenditure cannot at present be avoided; it is a matter in which, for the time, financial considerations must of necessity yield to the more pressing requirements of the military position. The estimates of extra military expenditure in Burma are placed at a much lower figure than the actual charges incurred in 1887-88. Certain special causes of increased expenditure, which were present in 1887-88, are not likely to repeat themselves in 1888-89, and measures are being taken to reduce the scale of expenditure on the force serving in Upper Burma.

31. Having completed this more general review, I pass on to an examination of the main heads of Revenue and Expenditure set forth in the statement in paragraph 16 above.

LAND REVENUE.

32. The figures of Land Revenue show considerable irregularity when they are made up by the financial year, as will easily be understood from the circumstances stated in paragraph 9. But if the accounts are made up by the twelve months ending September, so as to close at a time when the collections of one season are for the most part finished and those of the next not yet begun, the figures present a more regular appearance and show a steady advance of revenue year by year.

LAND REVENUE DURING THE TWELVE MONTHS ENDING SEPTEMBER 30.

(In thousands of Rs.)	1881.	1882.	1883.	1884.	1885.	1886.	1887.
India	99	91	88	96	110	110	116
Central Provinces	608	609	612	613	613	615	619
Burma.....	1,036	1,060	1,099	1,166	1,133	1,137	1,222
Upper Burma	...	...	...	...	...	39	235
Assam.....	395	379	396	404	410	420	401
Bengal.....	3,687	3,860	3,801	3,680	3,915	3,799	3,736
N.-W. Provinces and Oudh	5,653	5,348	5,782	5,769	5,809	5,784	5,798
Punjab	2,112	2,099	2,075	2,058	2,153	2,157	2,146
Madras	4,777	4,556	4,721	4,779	4,492	4,807	4,864
Bombay	3,119	3,095	3,083	3,407	3,316	3,342	3,373
Total.....	21,476	21,617	21,657	1,972	21,951	22,210	22,510
See Note..	665	694	677	676	734	811	880

The figures in the lowest line are the alienated Land Revenue of Bombay, which, in the system of accounts of that province, are added on the Revenue side, and charged again as expenditure under Assignments, Land Revenue, and Police. The amounts are neglected in the statement itself.

It will be remembered that a portion of the total receipts of Land Revenue is in the accounts shown under the separate head of Irrigation.

33. Although the growth of revenue shown in the above figures has been very steady, it can hardly, from a financial point of view, be said to be satisfactory in amount. It has been less than one per cent. a year, and is on the whole a poor return for the money which Government has spent, in the form of railways and of canals, in improving its estate.

But the fact is that the period covered by the above statement represents, in a general way, the close of the 30-years' settlements in several of the provinces, and the Government is only now beginning to reap its share in the advance of the past two or three decades. Settlement operations are at present being carried on on a more extensive scale than at any previous time, and we have every reason to expect a handsome increase of revenue under this head.

NEW SETTLEMENT SYSTEM.

34. During the last few years (and in a great measure in preparation for this re-settlement of revenue) a very great improvement has taken place in Northern India in the administration of this important head of revenue and in the means adopted by the Government to assess and settle from time to time that share of the produce of the land which has in all ages been the main source of the revenue of the sovereign powers in India.

As no systematic review has recently been published of the position and prospects of this our most important head of revenue, I propose to take up the subject in some detail, both from an administrative and from a financial point of view, the materials having been supplied to me by Sir Edward Buck, the Revenue Secretary to the Government of India, to whom personally is due by far the largest share of the credit of the improvements effected.

35. The system of land assesmont has hitherto, in every Province, involved the complete survey, field by field, of every village—an operation which was rendered necessary by the absence of correct maps at the commencement of the 30-years period. The object of the system now introduced is to preserve, and to correct up to date, the records upon which the surveys and settlements are based, so that the re-settlements, when they fall due, may be made upon existing records and may not require an elaborate investigation *de novo*. The maps which have been provided by the great cadastral survey which has now almost drawn to an end, are in future to be corrected up to date from year to year by permanent establishment in which the patwaris, or village accountants, occupy the most important place. In the same way the settlements now being completed have involved a complete revision of all records-of-rights including details of the occupancy of every field, and these re-sords, like the maps, are in future to be maintained from year to year by the permanent establishments. The assessment included also the valuation of the soil and productive powers of every field; but the valuation made during the past 30 years will in future revisions of settlement be accepted without material alteration. Three important elements of expenditure have thus been eliminated from future settlement operations, *viz.*, the cost of periodical field surveys, of revisions of records-of-right, and of soil valuations. The introduction of the new system is made possible both by the more complete maps and records with have been supplied by the operations of the past 30 years, and by the creation of Agricultural Departments which are permanent Departments of Survey and Settlement.

36. An examination of the cost under the old and new systems has recently been made in pursuance of the enquiries of the Finance Committee with the object of ascertaining the financial effect of the new arrangements and the probable cost of future settlement operations. This investigation is not complete, but it points to a maximum expenditure, in future, of Rs. 100 a square mile, including the cost of additional establishment, and in some Provinces to a considerably lower figure. The comparative results are shown in the following table, in which a maximum rate of Rs. 100 is applied to all provinces :—

Province (excluding Assam).	Rate per square mile under the old system at rates recently prevailing.	Average expenditure per annum at rates in preceding column.	Average expenditure per annum at the maximum rate of Rs. 100 per square mile.
	Rs.	Rs.	Rs.
North-Western Provinces and Oudh.	350	115,000	30,000
Punjab	200	50,000	25,000
Central Provinces...	220	35,000	15,000
Bengal	350	17,500	5,000
Madras	440	70,000	15,000
Bombay.....	260	65,000	25,000
Total...	303	352,500	116,100

showing an ultimate annual saving of Rs. 237,500.

The above table is based on an estimate of the maximum cost which may be incurred in the revision of assessments when the new arrangements have been completely established. In the meantime some saving has been already made by their partial introduction and by measures which have recently been taken to accelerate the current revisions of settlement. Under the programmes which have been arranged in recent conferences with the local authorities, there has been effected a saving either in the expenditure on survey and settlement, or in the more punctual recovery of increments of new revenue, which, in three provinces—the Central Provinces, Punjab, and Madras—is estimated at a gross amount of Rs. 2,000,000 during the next ten years, or an average of Rs. 200,000 a year during the next decade. In these and other Provinces the new increments of Land Revenue, to which the Government is entitled, will henceforth be assessed and collected up to date, while hitherto they have in many cases come into force only several years after the date of the expiry of the old settlement.

37. The general growth of the Land Revenue is exhibited in the following table :—

TABLE SHOWING GROWTH OF LAND REVENUE (INCLUDING PERMANENTLY-SETTLED TRACTS).

(The figures are thousands of Rs.)	Receipts, 1856-57.	Receipts, 1870-71.	Average annual growth (14 years).	Percentage of increase (14 years).	Receipts, 1886-87.	Average annual growth since 1856-57 (30 years.)	Percentage of increase (30 years).	Receipts, 1890-91 (rough estimates).	Average annual growth 1870-71 (20 years).	Percentage of increase (20 years).
North Western Provinces	3,920	4,130	15	5	4,390	16	12	4,560	21	10
Oudh.....	970	1,320	25	36	1,410	15	45	1,470	7	11
Punjab.....	1,840	1,970	10	7	2,150	10	17	2,210	12	12
Central Provinces.....	570	600	2	5	620	2	9	650	2	8
Bengal	3,540	3,760	16	6	3,740	7	6	3,800	2	1
Madras	3,800	4,400	43	16	4,860	35	28	4,900	25	11
Bombay(*a*)	2,150	2,950	57	37	3,370	41	58	3,450	25	17
Assam	80	210	10	162	400	11	400	420	10	100
Lower Burma	410	600	14	46	1,220	27	197	1,230	31	105
Minor Provinces	20	20	...	..	120	3	500	120	5	500
	17,300	19,960	190	15	22,280	166	29	22,810	142	14

(*a*) Excluding Alienations.

The figures show actual collections both of Land Revenue and of miscellaneous items classed as Land Revenue, *e.g.*, sale-proceeds of waste-lands; water-rates in Madras; nominal revenue assessment on lands assigned for service in Bombay; capitation-tax and receipts from fisheries in Burma and Assam.

38. Three periods are taken, *viz*:—(1) the first 14 years after the mutiny, during which the growth was at the rate of Rs. 190,000 a year; (2) a period of thirty years from the mutiny to the present time, during which the growth was at the rate of Rs. 166,000 a year; (3) a period of twenty years (partly estimated) from 1870-71 to 1890-91, during which the growth is at the rate of Rs. 142,000 a year.

39. It will not fail to be seen that, while the fourteen years preceding 1870-71 showed an annual increase of Rs. 190,000, the rate of increase in the twenty succeeding years has averaged only three-fourths of this. The reasons for this are, that the first period was, in many parts of India—Oudh and Orissa for example—a period of active assessment and settlement, and that, therefore, during the second there was less of the growth of revenue which comes in from settlement operations; that a large accession of land revenue occurred after the mutiny in consequence of confiscations; and finally that there was, between 1860 and 1870, a rapid increase in the cultivated area of the provinces of Bombay and Madras, in which the system of land-settlement is such that newly-tilled land comes under annual assessment, and in which the demand for cotton during the American war gave a powerful impulse to cultivation. On the other hand, a corresponding check to cultivation occurred in the same Provinces during the last of the three periods in consequence of the drought of 1877-78.

40. Notwithstanding these causes of exceptional growth in the beginning of the post-mutiny period, it may reasonably be expected that the capital outlay which the Government has recently devoted to irrigation and railways will, during the next few years, bring to it a larger return from the land, by reason of the great improvement of its produce, both in quantity and value, by the agency of canals and the opening-out of communications. In these accessions to the landed income of the State strict regard will be had to the principles which have invariably been followed by the Government of India in the assessment of the land, its guiding policy having always been the lenient consideration of the proprietary classes. During 30 years of peace and progress, the rentals of tenants have, through the cultivation of new fields or the imposition of new rents by landlords, been continually expanding, and, in some of the most fertile areas of India, the landlords themselves have, without the intervention of the Government, materially enhanced the rent paid to them, while at the same time that proportion of it paid by them to the State has been continuously reduced to lower and more definite limits. In the same way, a lenient consideration is extended to the agricultural community in Provinces where the cultivators or cultivating proprietors are assessed by the State itself, so that in these also the percentage of produce paid as land revenue has been constantly decreased.

The growth of land revenue, therefore, which is to be anticipated will be a growth due to that peace and prosperity which directly spring from a lenient and careful administration rather than to any direct action of the Government in the direction of raising reutals.

A brief review of the position in each Province will now be given.

REVIEW BY PROVINCES.

41. North-Western Provinces.—The old system comes to a final end within the next two years. The greater part of the province is held by tenants on small holdings of a few acres paying rent to landlords who are charged with a payment of 50 per cent. of their assets to Government. The advanced condition of the Province led the Secretary of State to enquire, so long ago as 1852 whether a permanent settlement could not be introduced; but a final consideration of the subject between 1882 and 1884 ended in the adoption of the system already described under which annually revised maps and records are made the basis of assessment.

The rate of growth of land revenue in the North-Western Provinces since the mutiny year has, however, been moderate. In the first 14 years it was only 5 per cent. (say ·35 per cent. per annum,) but it has in the current period of 20 years risen to 10 per cent. or ·5 per cent. per annum. There was in the North-Western Provinces less room for extension of cultivation than in most parts of India. Lying mainly in the fertile alluvial plain between the Himalayas and the highlands of Central India, the Province attracted a large population at an early historical period, and it was at the period of the mutiny highly assessed. But the large amount of State capital spent since that time in the form of railways and canals, and the contemporaneous rise of prices has given a fresh impulse to agricultural wealth, and the province is now in many districts as lightly, as it was formerly heavily assessed. A considerable amount of relief was given at the commencement of the 30-years period of settlement now expiring, by the reduction of the standard of the of the State demand from 66 per cent. of assets to 50 per cent.—a change which was, however, somewhat counterbalanced by the high valuation of assets made under the rules which governed the operations of the Settlement Officers. The relief is now made complete by the elimination of soil valuation from the assessment system which, expect in cases of suspected fraud requires that the recorded assets should be accepted as a basis of assessment. Rentals are in many districts still growing at a rate of about 1 per cent. per annum, and in certain tracts the growth is likely to be so great that even under the lenient system now adopted some difficulty may be anticipated in taking the Government quota in full at the next settlement from the landlords, on account of the large and sudden increase which would be involved in such an assessment.

42. Oudh, with the exception of a closely populated tract between Lucknow and Benares, came under much later development than the North-Western Provinces. Its revenues were not, until after the mutiny, brought under the effective administration of the British Government, who applied to it the same system of settlement as that which prevailed in the North-Western Provinces. The tenants of Oudh have less positive rights than those of the adjacent Province, as in the latter the greater number are more securely protected by statutory rights against unlimited enhancement of rent. There is, therefore, a prospect of a larger growth of rental, and also of revenue, in Oudh than in the North-Western Provinces. The land is rich, the climate favourable, and although since 1860 the extension of cultivation has been very large, considerable areas still remain to be brought under the plough. Competition for the land is likely to increase, and with it the enhancement of the rents by the landlords, who have in Oudh practically a free hand. The development of the Province under British rule has been very great, and is still, with the extension of railways progressing at a rapid rate. The Province will come under re-assessment, on the new or economical system between 1892 and 1906.

43. In the Punjab there is a large proportion of dry sandy soil which is only capable of development under the influence of irrigation. Subsoil water is generally too far from the surface for wells and the growth of revenue depends mainly on the expenditure of State capital on canals. The revenue-payers are for most part cultivating proprietors paying direct to Government, no part of the produce being intercepted by middlemen. A large amount of State capital has been in recent years invested in the Province in railways and canals. Under these circumstances the growth of the land revenue, which has since the the mutiny been slow should now progress at a rapid rate.

The revision of settlement has, under the old system involved, as in the North-Western Provinces, a high rate of expenditure and protracted operations, but only a very few district now remain to be completed under that system, and measures have recently been taken to expedite their assessment. The whole Province will then come under the operation of the new rules which require the settlement to be based on annual maps and records.

44. The Central Provinces have shown a very small development of land revenue since the mutiny. They have been to a great extent cut off from the railway system and have at the same time been lightly assessed. The revision of settlement takes place during the current decade commencing with the first year of the present Provincial Contract, 1887-88, and it is estimated, after nine years, to yield an increase of Rs. 180,000. Owing to the backward state of the Province, the low rates now paid to Government, and the new development of the railway system which is taking place, it has been determined to make the new settlements for terms varying between 12 and 20 years, so that the reassessment of the Province will recommence shortly after the termination of the existing revision.

The revision of settlement is being made at present partly on the old and partly on the new system, but at a low cost not exceeding Rs. 100 a square mile. The same necessity for a complete series of maps and records has existed in this as in other Provinces, but owing to the circumstance that the revision of annual records was commenced, with the creation of the Agricultural Department, five years before the old settlements began to expire, there has been more time than elsewhere to utilise the village and district establishments in the work of preparing for settlement. Arrangements were made under which a large number of parties of the Survey of India have covered the surface of the Provinces with a network of triangulation available both for topographical and revenue purposes. These are filled in by the village officers under the supervision of the local revenue officers, and they provide sufficiently good maps as a basis for future revisions of assessment. The revision of the record is also primarily effected by the permanent establishments, leaving only the valuation of soils and general supervision to be effected by a special staff. At the close at the present revision, 9 or 10 years hence, the new system will be introduced and the cost be brought considerably below the new maximum of Rs. 100 a square mile.

The land is held, as in the North-Western Provinces and Oudh, by cultivators of small holdings paying rent to proprietors from whom the Government takes revenue. But whereas in those Provinces the landlords have the power, which is freely used, of raising rents contemporaneously with increase of competition and rise of prices, they have no such power in the Central Provinces. The growth of rent and, therefore, of revenue entirely depends, except in land newly taken into cultivation, on the periodical assessments of rent made by the Government at the time of settlement. The existing rents are in most parts of the province, an unusually small fraction of the total value of the produce; while, in consequence of the rising prices due to the extension of the railway system, the disproportion is continuously becoming greater. The area of culturable land still to be brought under the plough is exceptionally large. The province is one, therefore, from which a material growth of land-revenue may be looked for.

45. Thus far the provinces dealt with are those popularly known as the "temporarily-settled zemindari" or "landlord" provinces. I will next refer to Bengal, which is recognised generally as a "permanently-settled landlord province." But there are in Bengal not less than about 14,000 square miles which belong to the temporarily-settled landlord class and of which the old settlements will shortly fall in. In respect of this tract preparations are now being made for punctual assessment on much the same plan as in the Central Provinces, and at equally moderate rates of cost, by the Agricultural Department of the Province.

The area in question comprises large tracts in Orissa and Chittagong, and several Government estates. It will hereafter come entirely under the new system. An increment of land revenue of 20 per cent. would in this area be equivalent to a fixed addition of 10 lakhs a year to the annual demand.

46. The Province of Madras must be divided into two sections—the permanently settled zemindari or landlord area, and the temporarily settled ryotwari or tenant-proprietor area. The first is about 48,000 square miles and the second about 93,000 square miles, or roughly one-third and two-thirds respectively. The settlement on the old system, which required a complete series of field maps and a valuation of soils, is now drawing to a close and is being hastened by assistance lent to the local Survey Department by the Government of India. In a few years the whole Province will, in accordance with the intention which for some time has been declared by the Madras Government, be permanently relieved of special Settlement and Survey establishments.

The growth of land revenue in the tenant-proprietor tracts takes place in two different directions. There is the periodical growth due to the increase of rent-rates at the end of every 30-years period, and the annual growth due to the gradual increase of the area brought under cultivation. For in Madras all tenant-proprietor wasts land has an annual rate attached to it at the time of assessment which is applied and collected whenever the land is occupied. The periodical growth (that is, the increase of rates between the last settlement and the one now being completed) is roughly estimated at from 5 to 7 per cent. and the annual increment due to increased cultivation at Rs. 10,000 per annum. The rate of increase under this latter head will necessarily fall off as less land becomes available.

47. In Bombay the same general conditions prevail as in the ryotwari or tenant propietor area of Madras. The growth rate, howevers is not checked by the presence of permanently-settled land and has, as in the temporarily-settled section of Madras, a double growth, the one being due to the periodical increase of rent-rates every 30 years, and the other to the annual occupation of fresh land at the revenue-rates which were attached to it at settlement.

The whole Province has in recent years undergone a thorough and searching revision of assessment which is now drawing to a close. This revision has been in the hands of a separate Survey Department which will within five or six years be gradually broken up and absorbed in the new establishments, and the Province will then come permanently under the new system. It may be noticed here that both in the Madras and Bombay Presidencies the holdings or small farms of tenant-proprietors have had their boundaries fixed once and for ever by the Survey Department, and that instead of as in other Provinces, the map requiring annual revision in order to keep it in accord with changing boundaries, it is here necessary to maintain the boundaries in accordance with the map as originally made. This duty, as well as that of the maintenance of the statistical record, is on the close of settlement operations in each district made over to Agricultural Department.

The growth of land revenue has been more satisfactory in Bombay than in any Province. It began in a marked degree with the impetus given to cotton production at the time of the American War, and has been continued under the influence of rising prices, extended cultivation (and in Sind, extended irrigation) supplemented by a careful system of assessment.

48. In Assam the very backward state of the Province and the absence of communication with the seaboard in the years immediately succeeding the mutiny, have made the growth of revenue in the later years appear to be exceptionally rapid. A part of the Province (about 9,000 square miles) is, however under the permanent settlement system of Bengal and the growth of revenue depends on the remaining area which is temporarily settled, chiefly with tenant-proprietors, at rates which are practically fixed, as there is hardly any competition for land on account of the great extent of waste area which can be taken up. The most fully occupied portion has been revised on the system employed in other temporarily settled Provinces, and this revision is nearly completed. The remainder will probably be surveyed and settled on a cheaper system under the direction of the Agricultural Department, and the whole Province will thereafter come under the new arrangements. As in Bombay and Madras, there is an annual growth (estimated at from Rs. 8,000 to Rs. 10,000 per annum) which is almost solely due to new occupattion, as here is no periodical growth due to increase of rates.

49. Lower Burma has been undergoing for some years a regular revision of settlement, of which about one-fifth, or nearly 110,000 square miles, is completed. Each district, when it leaves the settlement officer's hands, is made over to the permanent care of the Agricultural Department, which will henceforward be responsible for maintaining the maps and records. The land is held by tenant-proprietors, and there is again in this province a double growth due to annual increase of occupation and to periodical increase of rates. The annual assessments are complicated by the release of all fallow land from payment of any but a nominal revenue, but there is a steady extension of cultivation which, supplemented by the effect of a careful survey and assessment, has resulted in a growth of from two to three lakhs a year on a comparatively small total revenue. Lower Burma is practically a large rice field formed by the alluvial deltas of the river systems, and at present it yields only 1 per cent. of other produce. About 37,000 square miles, or 84 per cent. of its cultivable area, are still uncultivated, and there is room for further growth both by extension of cultivation and by the improvement of the agricultural system through the introduction of other crops. The soil is rich.

50. Upper Burma is composed of highlands, the agricultural value of which is under examination. The land revenue is, like that of all border Provinces on first occupation, initially small; but there is an equal promise of the same steady growth in the future which has taken place elsewhere.

51. The increase of revenue in minor Provinces under the direct control of the Government of India is mainly due to the re-assessment of the little district of Ajmir and the addition of Quetta.

OPIUM.

52. The following are the statistics of opium for a few years past :—

(Thousands of Rs.)	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88. Revised.
REVENUE—							
Bengal sales	7,465	6,891	6,804	6,052	6,296	6,147	6,034
Bombay duty	2,185	2,396	2,508	2,538	2,419	2,584	2,297
Excise and Miscellaneous	212	214	245	226	197	213	213
TOTAL...	9,862	9,500	9,557	8,816	8,912	8,943	8,544
EXPENDITURE—							
Cultivation and Manufacture in Bengal	1,931	2,156	1,722	2,828	2,914	2,593	2,373
Agency establishments and other expenditure	127	127	133	139	144	136	139
TOTAL...	2,058	2,283	1,855	2,967	3,058	2,729	2,512
STATISTICS—							
Price in Bengal... Rupees	1,324	1,222	1,250	1,396	1,235	1,173	1,039
Chests paid duty in Bombay.	31,190	36,327	38,586	39,738	37,677	39,745	35,574

53. During this period there has been a steady downward tendency in prices in Calcutta, the exception in 1884-85 being due to the fact that in that year the number of chests offered for sale was much smaller than it had been for several years before, or has been since. The price during 1886-87 fell from Rs. 1,180 in the beginning of the year to Rs. 1.098 at the end of it, the fall being due in a large measure to the operation of the additional Article of the Chefoo Convention, which came into force on February 1st, 1887, and added to the burden which the opium had to bear at the Chinese end of its voyage.

The same influence continued to operate in 1887-88, for the price gradually ran down to Rs. 1,029 in September. Since that date, however, there has been a recovery, the price having risen to Rs. 1,067 in February, though it dropped again to Rs. 1,042 in March. This gives an average of Rs. 1,059 for the whole year. For next year we take what we hope is a moderate estimate, reckoning the selling price no higher than the March figure of Rs. 1,042, and assuming for the present that there will be no alteration in the number of chests brought to sale. This gives us for the Budget Estimate of Bengal sales, Rs. 5,939,000.

54. The expenditure upon the production of Bengal opium is a very variable quantity, and depends very largely upon the season. We have lately had seasons which are almost too favourable from a financial point of view, for, beyond the necessity of our maintaining a sufficient reserve against bad seasons, it is not to our advantage to produce more chests of opium than we can well dispose of. In 1882-83 the production was as low as 38,214 chests, but in the three succeeding years we have got 65,993, 64,930, and 64,500. The year 1887-88 is estimated to produce 58,815, which must also be taken as a fairly good season, and it has cost us only Rs. 6,600 more than the Budget Estimate of Rs. 2,500,000. For next year we take a good average and put down the cost at Rs. 2,555,000.

55. The revenue from Bombay opium is not so directly affected as that of Bengal by the additional burden of taxation on the China side. Since June 28, 1882, the duty has been Rs. 650 per chest, and the amount of export has been very steady. The high figures of 1886-87 are no doubt due to the rush at the end of that year to get chests landed before the Chinese duty of 110 taels came into force; for it was followed by a considerable lull in the beginning of the year 1887-88. The export, however, has been more active during the later months of 1887-88, and reckoning up to March 3, the number of chests that had passed the scales was only 64½ less than the amount in 1885-86. But about that date a portion of the Malwa crop was severely damaged by a storm, and the merchants immediately held back their opium in expectation of higher prices, so that during the week ending March 10, only 80 chests came forward against an average expectation of 1,000. Later accounts are more favourable; but, on the whole, we estimate for a somewhat lower duty than that of 1885-86.

SALT REVENUE.

56. The following may be taken as a statement of the average supply of salt in India :—

	Maunds.
Northern India salt sources (mainly the Sambhar Lake and the Mayo Salt Mines)	7,200,000
Bengal—Imported by sea...	10,300,000
Madras—Local manufacture, all along the Coast...	7,800,000
Bombay—Local manufacture, chiefly near the Rann of Cutch	6,300,000
	31,600,000
Burma—Mainly imported by sea ...	1,600,000
TOTAL...	33,400,000

57. Before 19th January 1888 the rates of duty were Rs. 2 in Continental India, and annas 3 in Burma, and on that date they were raised to Rs. 2-8 and Re. 1 respectively. At these rates the Salt Revenue would stand as follows :—

	Before January 19.	After January 19.
	Rs.	Rs.
Duty in Continental India...	6,320,000	7,900,000
Duty in Burma	30,000	160,000
Other receipts.....	300,000	300,000
	6,650,000	8,360,000

The actual Salt Revenue of 1886-87 was Rs. 6,657,600, and, as I mentioned in my Statement of 27th January the consumption of the currrent year was only slightly in advance of that of 1886-87.

58. There are two reasons why we cannot expect to gain, at once, the higher standard of Revenue above noted as that corresponding to the higher rate of duty. In the first place, by the operation of Section 37 of the Sea Customs Act, all salt which was at sea and as yet unlanded, will continue to pay the lower rate of duty. This would cost us in Bengal, at the ordinary rate of importation, the amount of the enhanced duty on about 2,000,000 maunds in 1887-88, and 500,000 maunds in 1888-89, say, Rs. 100,000 in 1887-88 and Rs. 25,000 in 1888-89. Besides this, stocks will for some time be allowed to run down, and the higher taxed salt will have to wait for a little till the low-taxed salt, now in stock, has passed into consumption; the deliveries of the month of February have, for this reason, been unusually low. Taking these circumstances into consideration, we have estimated to obtain a revenue of only Rs. 6,723,100 in 1887-88 and Rs. 8,122,500 in 1888-89. For the full measure of the enhanced revenue, we shall have to wait till 1889-90.

EFFECT OF ENHANCED DUTY.

59. The following statement gives the retail prices of Salt in the different provinces of Bengal at the end of the two fortnights preceding and the two fortnights succeeding the increase of the duty :—

	2nd half of December 1887.	1st half of January 1888.	2nd half of January 1888.	1st half of February 1888.	2nd half of February 1888.
	Rupees per maund.				
Central Provinces.	3·80	3·83	4·38	4·40	4·44
Burma	1·71	1·71	1·93	2·0	2·09
Assam	4·23	4·20	4·68	4·65	4·78
Bengal [West]	3·15	3·17	3·61	3·61	4·09
„ [Central]	3·42	3·47	4·08	4·17	4·41
„ [East]	3·60	3·60	4·02	4·09	4·40
„ [Behar]	3·37	3·38	3·89	3·95	4·20
„ [Orissa]	3·19	3·19	4·21	4·10	4·18
North-Western Provinces	3·30	3·41	3·62	3·69	3·76
Oudh	3·33	3·62	3·47	3·68	3·73
Punjab	2·82	2·82	3·11	3·22	3·27
Madras	2·89	2·92	3·27	3·33	3·38
Bombay	3·13	3·19	3·55	3·54	3·47
Sindh	2·78	2·85	3·38	3·30	3·39
Berar	3·67	3·60	4·05	4·39	4·18

60. Comparing the prices of the first half of January with those of the second half of February, it appears, that in the Central Province, Assam, Sind, and Berar, the increase varied from 0·51 to 0·58 of a rupee. In Bengal it was considerably more, varying from about 13 annas to nearly a rupees. In the other Provinces the increase was less than half-a-rupee. The average increase of retail price for all India was 0·55 of a rupee, or about 8 annas and 9 pie, being a little more than the increase in the rate of duty.

61. It is not possible to state exactly what is the average annual rate of consumption of salt in any particular province, and it is certain that the consumption varies very much. The average rate of consumption for all India is a little under 10½lb a head of the population. At the rate of half an ounce a day the average consumption would be 11lb 6 oz. Assuming for the purpose of the moment that it is as much as 12lb. it may be taken that a man with a wife and three children will consume 42lb in the year between them. Let their consumption be taken at 50lb. At the present average price of, say Rs.3-14-1 a maund the salt of the family will cost about two rupees and six annas in the year. This is about 16½ per cent. in excess of the cost before the duty was raised, so that the man's contribution to the salt-duty may be taken as having been raised from about two rupees to two rupees six annas nine pies a year.

I do not enter into the question, on which there is much diversity of opinion, as to the manner in which the actual incidence on individuals, which I here state only in averages, is affected by the social customs of the people.

STAMPS AND EXCISE.

62. The statistics of Stamps and Excise Revenue may be given in a single statement. They are both regularly progressive, and it may be said that almost without exception the revenue of each province under each of these heads is, in each year, more or less in advance of what it was the year before. For this reason it is not necessary to do more than give the figures of the first and last of the years under review.

(Thousands of Rs.)	STAMPS.		EXCISE.	
	1880-81.	1886-87.	1880-81.	1886-87.
India	27	42	22	73
Central Provinces	113	147	186	257
Burma	78	89+3*	218	217+7*
Assam	62	74	196	220
Bengal	1,139	1,346	855	1,013
North-Western Provinces	536	647	369	578
Punjab	327	352	111	187
Madras	547	582	628	947
Bombay	422	479	550	926
Total	3,251	3,751	3,135	4,375

* Upper Burma.

63. As regards the Stamp revenue little remark is required. Of the whole amount about 70 per cent, represents the income from Court-fees, and may be taken as the revenue side of the account to which the expenditure on Civil and Criminal Courts (under Law and Justice) and on Revenue Courts (under Land Revenue) is charged. The practice of levying fees by stamps has, during the last few years, been extended to some small items which formerly came in as Cash Receipts under the heads above quoted, and a small part of the increase shown in the above figures does not represent new revenue.

64. As regards Excise, it will be seen that it is in Madras and Bombay that the revenue administration has been most successful, as these two Provinces with 31 and 16½ millions of inhabitants, respectively produce a revenue nearly as large as that of Bengal with 69 millions. In fact, in both these Provinces, a very remarkable progress has been made. The whole system of distillation has been more thoroughly brought under control, and stricter and more methodical preventive measures have enabled the Government to greatly enhance the rate of duty; for the question of the rate of duty which it is possible to levy in India, is simply the question of the prevention of illicit distillation. In Bengal, also, the subject of excise has received very special attention at the hands of the Government, and it is likely that the measures which are not being adopted, on the basis of the Report of the Excise Commission of 1883, will shew, in the immediate future, a development of Excise Revenue, not similar to that which has been witnessed in Bombay and Madras. The first effect was an increase of expenditure, which has risen from Rs. 28,900 in 1884-85, to Rs.42,000 in 1887-88, and will probably continue to increase. The Revenue, by the same measures, fell from Rs. 1,005,200 in 1884-85, to Rs. 958,500 in 1885-86, but it has now advanced on a sounder basis, and it is expected that Rs. 1,080,000 will be received in 1887-88.

ALLEGED INCREASE OF DRUNKENNESS.

65. The advance of Excise Revenue in India has attracted considerable attention in England, having been erroneously accepted as evidence of the increase of drinking habits in India. The Government of India took a recent opportunity of sending to England a report containing very full information of what was actually being done in each of the Provinces of India. This paper, which was afterwards printed as House-of-Commons Paper No. 269 of 1887, explained the restrictive system which was everywhere adopted, and showed that the improvement in Revenue arose from severer taxation, and more complete prevention. I copy the following paragraphs from the covering despatch No. 166, dated the 25th June 1887, with which the report was sent, the Congress referred to being the British and Colonial Temperance Congress, which has addressed the Secretary of State on the subject :—

* * * * *

The information, therefore, which has reached the Congress on this subject is entirely erroneous. The Governments in India are not set in the midst of an abstemious people from whom they can realise no Excise Revenue, unless they place in their way temptations to drinking which would not otherwise exist. On the contrary, it is only by strong preventive establishments that illict distillation can be prevented. The great increase in the Revenue to which the Congress allude does not mark the extension of drinking habits, but is the result of a great and general increase in the rate of tax which it would have been entirely impossible to realise but for the great improvement in preventive measures which has accompanied it. In fact the ability of the Excise Department to prevent illicit distillation is the only limit which is imposed in practice to increase in the rate of taxation.

The Congress are also misinformed in connecting this increased revenue with "the system by which the right to license outstills is farmed to the highest bidder." In scantily-inhabited tracts, and in places which border upon Native States, a system of this kind is employed as providing the only means by which a tax of any kind can be levied upon the consumption of spirits; these are places where the Government has no choice between untaxed distillation and trade and the system of farm to which the Congress allude. But outside these very narrow limits the system may be described as obsolete. The object of the Excise Department is to tax every gallon of spirits, first, by a fixed still-head duty, which is regulated at the discretion of the Government; and secondly, by a license fee for retail sale, which is usually determined by competition for the privilege of sale.

* * * * * *

Before passing on to give actual statistics of the consumption, it must be remembered with what large tracts of country and with what a large population we are dealing. Judged by a European standard the people of India are a remarkably abstemious people. Drunkenness in the English sense of the term hardly exists in India. Writers whose comparisons are based on Oriental experience describe as drunkenness and as spread of misery and ruin a condition of things which, if it existed in England, would be regarded almost as a millennium of temperance. The average consumption in India is only a bottle or bottle and a half of spirits a year for every adult male and in some provinces is even less than that. It may be conceded that, however small the rate of consumption any increase of it is equally to be depreciated; but at the same time in dealing with subjects such as the present it should be borne in mind that such terms as "drunkenness," "drinking classes," and "spread of drinking," when used by natives of India or in connection with Indian Administration, bear a meaning wholly different from that which they convey to a mind familiar only with the English aspects of the temperance question.

* * * * * * * *

In short the Temperance Congress, starting from the erroneous assumption that liquor traffic and liquor consumption are unnatural in India and would not exist but for state of things created by the British Administration, have formed the conclusion that the mere orders of the Government are sufficient to confine the consumption within any desired limit, and that the Government is responsible for not drawing that limit much closer. The real problem, it will be seen. is much more difficult. There is a point at which restrictions on consumption are inevitably followed by illicit distillation,—a point which varies in every region, according to the habits of people, the sparseness of population, and the nature of the country and its productions. The papers now forwarded to your Lordship amply show that the object which the various Government have in view is the adaptation of the various methods of Excise Administration at the different conditions which present themselves and the imposition of as great restriction as circumstances in each case permit. In our opinion the papers are a record of success in the solution of this difficult problem.

66. It remains to say that after considering the advice of the Local Governments in each case, we have taken the following estimates of the Stamps and Excise Revenue :—

	Revised, 1887-88.	Budget, 1888-89.
Stamps	3,848,100	3,854,400
Excise	4,503,100	4,609,500

INCOME TAX.

67. The year 1886-87 was the first year of the Income Tax in its present form, and the opportunity may be taken to give an account of the first year's administration and its results.

68. The gross collections amounted to Rs. 1,354,735, and the net collections (deducting Refunds—Rs. 27,067—and charges for Collection—Rs. 50,157), to Rs. 1,277,511. The net revenue is compared Province by Province with that derived from the License Tax in 1885-86, in the Table below :—

	License Tax Collections, 1885-86.	Income Tax Collections, 1886-87.	Percentage of total Collections.	Increase of Income Tax over License Tax
	Rs.	Rs.		Rs.
India	106	122,406	9½	122,300
Central Provinces	22,656	39,836	3	17,180
Burma	...	16	...	16
Assam	5	19,905	1½	19,900
Bengal	139,167	333,627	26	194,460
North-Western Provinces and Oudh	112,954	213,639	17	100,685
Punjab	35,747	105,652	8	69,005
Madras	41,851	138,674	11	96,823
Bombay	120,314	303,756	24	183,442
Total	472,800	1,277,511	100	804,711

The collections under India include the general collections in Ajmere and Coorg, and the assessments on salaries of Officers serving immediately under the Government of India and in Political employ, and of Military and Public Works Officers throughout India: and also a large amount of taxation on interest on securities.

69. Bengal and Bombay together have furnished about half of the total revenue; the towns of Calcutta and Bombay of course contribute largely to this result; the proportion which the gross collections in these towns bore to the total collections (excluding the tax on salaries of Government servants) in those Presidencies is indicated belows :—

	Rs.
Bengal	338,468
Calcutta	170,588
Percentage of Calcutta on Bengel	50·4
Bombay Presidency	257,500
Bombay City	140,652
Percentage of City on Presidency	54·6

The collections from these two cities, therefore, form more than one-fourth of the whole collections in India.

In Madras City the collections amounted to three lakhs.

The North-Western Provinces and Oudh produce a larger amount than any other Province, if the Presidency Towns be excluded.

70. The incidence of the tax in the various Provinces, and in Calcutta, Bombay, and Madras is shown below, the proportions being calculated with reference to the final demand :—

	Number of population to each person assessed.	Number of population to each rupee of tax.	Incidence of tax on each person assessed.
			Rs.
Central Provinces	1,136	39	29
Assam	811	50	29
Bengal—			
Calcutta	37	·44	82
Elsewhere	853	39	22
North-Western Provinces	602	21	28
Oudh	866	35	24
Punjaub	555	25	22
Madras—			
Madras City	80	1·3	62
Elsewhere	655	28	23
Bombay—			
Bombay City	37	·55	68
Elsewhere	311	13	23

71. Comparing the Presidency Towns, the proportion of assessees to the general population is the same in Calcutta and Bombay; but the average tax paid by each assessee is considerably higher in Calcutta than in Bombay; the Madras average tax is not far below that paid in Bombay.

Leaving out the Presidency Towns, the variations in the incidence of the tax on each assessee are inconsiderable, but the proportion which the taxable population bears to the whole varies very largely. Bombay appears to be by far the richest of the Provinces, one in 311 being taxed, whereas in the mofussil portions of Bengal only one in 853 is liable to taxation; in the Orissa Division the proportion falls as low as one in 1,466, and in the Patna and Chota Nagpore Divisions the proportion is one in 1,012 and one id 1,129 respectively. In the Bombay Presidency the Ratnagiri District has only one in 1,179 of the population taxed; the next lowest proportion being one in 656 in the Thana District. The Central Provinces naturally come out with the smallest proportion of the taxable incomes, though curiously the incidence of the tax on the individual tax-payer is highest there, and in some Municipalities the incidence is very high indeed. The Punjab and the North-Western Provinces stand next to Bombay, though far behind it. These results must not be pressed too far: as some portion of the difference is due to variations in the proportion that the Agricultural population bears to the whole; and again, some portion may be due to variations in the method of assessment.

72. The following table distributes the actual collections * between the various parts of the Schedule of Act II of 1886 :—

		Rs.	Percentage of the whole.
Part	I.—Salaries	418,074	30·4
,,	II.—Companies	74,619	5·4
,,	III.—Interest	73,617	5·3
,,	IV.—Other Sources	808,831	58·9
		1,375,141	100·0

The tax on salaries consists for the most part of that levied fro[illegible] Government servants, the amount being made up as follows :—

	Rs.	Percentage.	Number of Assessees.	Incidence of tax per Assessee.
				Rs.
Government Servant.	300,307	72	66,400	5
Servants of Local Authorities	12,246	3	5,010	24
Private Servants	105,521	25	30,636	34
	418,074	100	102,040	...

The companies taxed numbered 774; thus paying an average of about Rs. 964 each.

Under the head of Interest the information as to the number of assessees is defective; in many cases the number taxed has not been given.

73. Under other sources of Income it is a matter of difficulty to distribute the taxation under any general heads; it seems best to give the figures for some of the principal Professions and Trades, the rest being lumped together—

	Number of Assessee.	Amount of Collections
House Proprietors	8,249	40,495
Ship or Boatowners	2,500	4,201
Professions—		
Legal Practitioners	8,568	42,500
Medical men	1,700	5,395
Brokers	4,198	17,213
Bankers	9,270	43,852
Agents	2,088	17,784
Others Professions	14,955	35,717
Manufacture	17,499	39,551
Merchants—		
Dealers in Agriculture Produce.	15,704	28,592
General	14,626	80,590
Piece-goods	17,188	43,703
Grain	15,457	31,959
Money-lenders	98,768	241,255
Others	8,114	27,500
Traders—		
Foods	11,666	18,205
Spirits and drugs	4,476	9,096
Metals	3,227	6,982
Others	36,488	74,251
Total	294,691	808,831

The money-lenders furnish just about one-third of the assessees, and pay about 30 per cent. of the tax in this part; they pay about Rs. 24 each; and by far the largest proportion (88,777 out of 98,768) are assessed at incomes of under Rs. 2,000 a year.

The highest rates of tax are paid by the following classes :—

	Tax per Assessee.
	Rs.
Agents	87
General Merchants	55
Legal Practitioners	50

The tax under Part IV as a whole falls on the assessees at the rate of Rs. 27 each; and of the total number of assessees 264,715, or very nearly 90 per cent. are assessed on incomes of Rs. 2,000 and under.

74. The assessments under Part IV. were those which were most difficult, and regarding which objections were chiefly raised. Eleven per cent. of the original assessees were on objection absolved from taxation, while the amount of the assessment was reduced on the whole by 19 per cent. These results may be regarded as satisfactory, considering that they represent the first series of assessments to a new tax; in Madras it is stated that there was a tendency to assess lightly, and the same appears to be the case with regard to Bengal and Oudh. The general impression derived from the reports of the Local Governments is that considerable success has been obtained in the endeavours made to render the tax as platable as possible. The Government of Bengal says :—

"The unpopularity of a direct tax may be greatly enhanced by injudicious administration; but the Lieutenant-Governor is glad to be able to record his belief that in the present year the dislike to the tax has not been seriously aggravated by errors in its working," and this expresses the view generally of the other Governments.

75. Classifying the assessees of all kinds according to their rates of income, it appears that 90 per cent. had incomes of under Rs. 2,000, and that this class paid nearly 50 lakhs*, or only about 38 per cent. of the total collections. The incomes of from Rs. 500 to Rs. 750 numbered 51 per cent of the whole body of assessees, but produced only 14 per cent. of the revenue; and the corresponding percentages for the next lowest class with incomes not exceeding Rs. 1,000 were 13 and 6 respectively.

Only 6,929 persons were taxed on incomes exceeding Rs 10,000, of whom 3,350 (or nearly half) were Government servants.

Only 388 persons were assessed at incomes exceeding half a lakh, and of this number 102 were assessed at incomes over a lakh. These 102 incomes paid Rs. 91,837, or about 7 per cent. of the whole collections; they inclued 37 Companies paying Rs. 63,901. Forty-eight of the 102 were taxed in Bengal, and 29 in the Bombay Presidency.

(*To be continued.*)

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* The figures in the succeeding tables do not work up to those of the Finance and Revenue Accounts, as they are taken from the Administration Reports, and include in some cases collections made after the close of the financial year.

*In these calculations as to classification, interest on securities is omitted from consideration, as in most cases the distribution of this by classes is not shown.

THE QUEEN AND GENERAL GORDON.

A COLLECTION of letters from General Gordon to his sister Miss M. A. Gordon has been published by Messrs. Macmillan and Co. It is dedicated by special permission to the Queen, and her Majesty has been pleased to allow the two following letters, written by herself to Miss Gordon after her brother's death, to be printed in the volume :—

Osborne, February 17th, 1885.

Dear Miss Gordon,—*How* shall I write to you, or how shall I attempt to express what I *feel*! To *think* of your dear, noble, heroic Brother, who served. his Country and his Queen so truly, so heroically, with a self-sacrifice so edifying to the World, not having been rescued. That the promises of support were not fulfilled—which I so frequently and constantly pressed on those who asked him to go— is to me grief inexpressible! indeed, it has made me ill! My heart bleeds for you his Sister, who have gone through so many anxieties on his account, and who loved the dear Brother as he deserved to be. You are all so good and trustful, and have such strong faith, that you will be sustained even now, when *real* absolute evidence of your dear Brother's death does not exist—but I fear there cannot be much doubt of it. Some day I hope to see you again, to tell you all I cannot express. My daughter Beatrice, who has felt quite as I do, wishes me to express her deepest sympathy with you. I hear so many expressions of sorrow and sympathy from *abroad*: from my eldest daughter, the Crown Princess, and from my Cousin, the King of the Belgians—the very warmest. Would you express to your other Sisters and your elder Brother my true sympathy, and what I do so keenly feel, the *stain* left upon England for your dear Brother's cruel, though heroic, fate!—Ever, dear Miss Gordon, yourssincerely and sympathizingly. V. R. I.

In the second letter, the Queen acknowledges Miss Gordon's gift of her brother's Bible, his constant companion at Gravesend, Galatz, and during his first sojourn in the Soudan. "It was then so worn out," says Miss Gordon, "that he gave it to me. Hearing that the Queen would like to see it, I forwarded it to Windsor Castle, and subsequently offered it to her Majesty, who was graciously pleased to accept it. The Bible is now placed in the South Corridor in the private apartments, enclosed in an enamel and crystal case, called the 'St. George's Casket,' where it lies open on a white satin cushion, with a marble bust of General Gordon on a pedestal beside it." Her Majesty writes :—

Windsor Castle, March 16, 1885.

Dear Miss Gordon,—It is most kind and good of you to give me this precious Bible, and I only hope that you are not depriving yourself and family of such a treasure, if you have no other. May I ask you during how many years your dear heroic Brother had it with him? I shall have a case made for it with an inscription, and place it in the Library here, with your letter and the touching extract from his last to you. I have ordered, as you know, a Marble Bust of your dear Brother to be placed in the Corridor here, where so many Busts and Pictures of our greatest Generals and Statesmen are, and hope that you will see it before it is finished, to give your opinion as to the likeness.—Believe me always, yours very sincerely,

VICTORIA R. I.

BANK OF BOMBAY.

THE following is the statement of the affairs of the Bank of Bombay for the week ending 24th March as compared with the statement of the 17th March 1888 :—

LIABILITIES.	March 17. Rs.	March 24. Rs.
Proprietors' Capital	1,00,00,000	1,00,00,000
Reserve Fund, invested in Govt. and other authorized Securities	26,50,000	26,50,000
Public Deposits at Head Office	59 08,076	51,67,316
do. do. at Branches	21,49,362	28,18,186
Other Deposits	3,01,52,570	3,11,40.758
Post Bills	11,128	10,041
Cash Credits undrawn	10,96,508	12,55,973
Rs	5,19,67,644	5,30,42,274
ASSETS.		
Govt. & other authorized Securities	35,76,032	35,92,889
Cash Credits, on Security of Govt. Paper, Bullion, and Merchandise	45,65,104	45,11,993
Loans, on Security of do.	29,80,091	28,82,184
Current Accounts, overdrawn	2,461	2,790
Bills Discounted and purchased	2,52,01,005	2,53,55,113
Stamps	28,176	28,380
Dead Stock ... Rs. 5,86,756 Amt. applied in reduction .. 2,85,000	3,01,756	3,01,756
Bullion	1,33,800	1,21,800
Cash Balances with Correspondents	6,24,372	5,02,769
Cash and Currency Notes	1,45,54,844	1,57,39,597
	5,19,67,644	5,30,42,274

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If gray, restores to original color. An elegant dressing, softens and beautifies. No oil nor grease. A Tonic Restorative. Stops hair coming out; strengthens, cleanses, heals scalp.

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"Wells' Health Renewer" restores health and vigor, cures Dyspepsia, Debility. At chemists and druggists,—Cooper, Madon & Co. (Limited), Sole Agent, Bombay.

INDIAN RAILWAYS AND PORT DUES.

A DEPUTATION from the leading ports of the United Kingdom waited upon Mr. W. H. Smith, the First Lord of the Treasury, on March 6, with a view of representing to him the loss which these ports sustain through the action of the Government in claiming exemption from dues for goods and other material shipped for the purposes of railways in India. With Mr. Smith was Sir John Gorst. The deputation was introduced by the Marquess of Hartington.

The Marquess, addressing the First Lord of the Treasury, said the deputation comprised representatives of most of the important seaports of the kingdom. He was present as one who had a very large interest in the rising borough of Barrow. Now that the Government had undertaken the construction and management of very large commercial undertakings, such as the Indian railways, they thought that an undue burden was cast upon the ports when a claim was raised, for the exemption from the local rates and dues of iron and steel rails, locomotives and other plant required for the working of what were really commercial undertakings. Up to a short time ago all Government property was exempt from local rates, but by recent legislation, he believed that Government property had been made liable to all local rates. In the same way they thought that harbours, the maintenance of which was of very great importance from an imperial point of view, were unjustly hampered by the exemption now sought to be claimed from Government property, which it had never been intended should be exempted.

Mr. J. C. Stevenson, Sir G. Elliot, and other gentlemen addressed the First Lord of the Treasury.

Mr. W. H. Smith, in reply, said it must be borne in mind that, under the new conditions which had arisen in different parts of the world, railways were as much a necessity in the defence of the empire as warlike stores or soldiers, or anything specifically included in the section. What they were now asking him to represent to his colleagues was that a portion of the material absolutely necessary for the defence of the empire, and for the conduct of the Government of India, should be subject to harbour dues, rates, and tolls, while other portions were still held, on grounds of public policy, to be properly exempt. Hon. gentlemen must bear in mind that every harbour since 1847 had been constructed with full notice of this provision on behalf of the State. If it was right and reasonable that these exemptions of public property should be done away with altogether, and that the State should be placed on precisely the same footing as any ordinary shipowner or interest, then it came to this—that the tax which would be levied by the Harbour Commissioners must be paid by the ordinary taxpayer. (Applause.) He understood that was the view of hon. gentlemen. But that was not the view under which these contracts had been made between the State and the local authorities when they obtained the Acts of Parliament; when they obtained power to take land compulsorily, and obtained the power of levying dues from time to time subsequent to the passing of the Act of 1847. There was another consideration urged—namely, that this was a growing grievance, that it was a recent application of an old Act, and that it deprived these harbour trusts of an income which they would otherwise have. It was, however, a mistake to say that if the Government of India did not carry on these enterprises the rails and the other merchandise shipped as Government stores would pay duty, because, in point of fact, they would not be sent out at all. There would be no one to undertake the work which the Government of India was compelled to charge itself with. If the cost of making railways in India were very largely increased, obviously it would become still more difficult for the Government of India to undertake those duties. The Government did not undertake a duty which would have been discharged by other persons. It did not by sending out these rails on its own account deprive the trusts of any dues which they would have received had these works been undertaken by any company or commercial association, because no commercial association could be found to undertake the work. In undertaking this work the Government had not inflicted a serious public grievance upon those authorities. The ships would not be there, the rails would not be sent, the stores would not go out, if it were not for the necessity imposed on the Government to make these railways. He thought that explanation sufficient, and hon. gentlemen would not think he was taking an unfair advantage of the position in which he found himself. Nevertheless he fully admitted the importance of the question, and that it was reasonable that gentlemen representing such large interests should have their grievances—if it were right to call them so—or their objections to the practice which had existed for some years, fully considered by the Government; and he should take care to represent their views to his colleagues, and to insure for them full consideration.

The Marquess of Harrington asked the right hon. gentleman to bear in mind that this loss, which it was alleged certain important harbours felt, had really been brought about by a change in the policy of the Government of India. It formerly was the practice to permit the construction of railways in India through the agency of private companies with certain guarantees. So long as that system existed, the plant necessary for their construction was subject to tolls, which they thought it still ought to pay. (Cheers.) The Government of India had very recently adopted a very different policy, and had undertaken the direct construction themselves. It hardly appeared to be fair that particular localities in the United Kingdom should be singled out to bear a portion of the expense. (Cheers.)

Sir John Gorst promised to convey the views of the deputation to Viscount Cross.

THE ARMY.

WAR OFFICE, Pall Mall, March 6.

12TH LANCERS—Lieut A S Ralli to be Capt vice G H Dean, retired; Lieut R G Broadwood to be Capt vice H S Richardson, retired.

The East Yorkshire Regt—Capt L L Steele has been seconded for service on the Staff.

The Bedfordshire Regt—Major F Wilmot retires on retired pay. Capt W H Riddell has been seconded for service on the Staff. Second Lieut L S B Dunbar to be Lieut, to complete establishment.

The Duke of Edinburgh's (Wiltshire Regt). The undermentioned Lieuts have been seconded for service with the Ind S C—F F Badcock, Ernest Stanley Hall.

The Prince of Wales's (North Staffordshire Regt) Lieut Percy S Dyson has been seconded for service as Adjt of the Sind Vol Rifle Corps.

The Durham Light Infy—Lieut F G Kenyon Slayney to be Capt, vice G T Noel, seconded.

INDIA OFFICE, March 6.

The Queen has approved the following admissions to the Staff Corps made by the Govts in India:—

BENGAL STAFF CORPS.

To be Lieuts—Lieut J F Stewart, from the Scottish Rifles, dated May 11, 1886, but to rank from March 10, 1883; Lieut C F V S Venner, from the Royal Sussex Regt, dated May 20, 1886, but to rank from Jan 30, 1884; Lieut Sylvester Bertram Grimston, from the Liverpool Regt, dated May 12, 1886, but to rank from Feb 6, 1884; Lieut G H C Colomb, from the Liverpool Regt, dated Aug 16, 1886, but to rank from Feb 6, 1884; Lieut A G Medley, from the Suffolk Regt, dated April 14, 1886, but to rank from Feb 6, 1884; Lieut E W Richards, from the R A, dated May 2, 1886, but to rank from July 5, 1884; Lieut the Hon A D Napier, from the Scottish Borderers, dated May 19, 1886, but to rank from Aug 23, 1884; Lieut C G Prendergast, from the Oxfordshire Light Infy, dated April 29, 1886, but to rank from Aug 23, 1884; Lieut C I H Williamson, from the Yorkshire Light Infy, dated March 22, 1886, but to rank from Aug 23, 1884.

MADRAS STAFF CORPS.

To be Lieuts—Lieut E W Carrick, from the Hamshire Regt, dated April 13, 1886, but to rank from Feb 7, 1885.

The Queen has also approved the transfer of the undermentioned officer to the half pay list :—Capt H J Parsons, Bengal S C.

The Queen has also approved the following admissions to H M's Ind Med Service :—

To be Surgs, dated March 31, 1887 :—

Bengal.—W H W Elliot, J Murray, W R Clark, G F W Braide, R J Marks, C E Sunder, M A Ker, A R Jolliffe, A Buchanan, P O W Hailey, L G Fischer, W Vost, J Garvie, C E L Gilbert, H W G Macleod, C C Manifold, G B Irvine.

Madras.—W G McEvoy, F J Crawford, MD, D R Robertson, C T Moore, A H Jacob, W H Karney.

Bombay.—C H L Meyer, L F Childe, H R T L O Barry.

To be Surgeons dated Oct. 1, 1887 :—

Bengal.—A E Roberts, D M Davidson, F P Maynard, J C Lamont, A H Nott, A Coleman, W White, MD, D T Lane, MD, R C Macwatt, W H E Woodwright, W J Buchanan, J K Close, MD, J M Macnamara, MD, H M Brabazon.

Madras.—W H M Ingham, F J Dewes, J O'Pinto, P C H Strickland, T W Stewart.

Bombay.—J Holt, T H Griffith, J Lloy'd T Jones, W E Jennings.

THE ALBION MILK AND SULPHUR SOAP—Pure, mild, and emollient.—This essentially complexion soap is most agreeable and beneficial in use, especially where the skin is sensitive, or has become roughened by exposure on land or sea. It never irritates, and hence, with its soothing and pleasantly purifying tendency, is particularly valuable in hot climates. A luxury for the toilet and the bath. Indispensable for children. Delicately perfumed. Sold by all Chemists. Agents, Treacher and Co., Bombay.

ARRIVAL OF THE OVERLAND MAILS OF THE 9TH MARCH.

THE P. and O. Co.'s s.s. Massilia, Captain S. D. Shallard, with the English mails of the 9th March, arrived in harbour at 3 o'clock yesterday morning. The following is the list of passengers :—

FROM LONDON.

Lieut Marsham
Mrs Becher and infant
Major Chancellor
Mr Mitchell
Mr Wilkinson
Sister Raphael
Sister M Edith
Miss Everitt
Miss Lankenan
Mr Dunlop
Lieut Mowbray
Lieut Fraser, RN
Mr Bruce
Lieut Macintosh
Lieut de Bailey
Lieut Stothard
Lieut Baker
Lieut Fraser
Lieut Bell Smyth
Lieut MacAndrew
Lieut Baddek
Lieut Chaplin
Lieut Smith
Lieut Shakespear
Lieut Chichester
Lieut Lester
Lieut Tyndall
Lieut Stuart
Surg Cummins
Capt Wood
Capt Tyler
Surg Jerome
Lieut Blakeway
Lieut Burn
Mr Phillimore
Capt Allason
Lieut Harrington
Mr Holme
Mr Oakes
Gunner Wallis
Lieut Head
Col Alexander
Mr Dadabhoy
Mr and Mrs Smith and 4 children
Miss Erskine
Mrs Cooper
Mr Lees
Mr Jeffreys

FROM BRINDISI.

Col Hennessey
H H the Maharaja of Cooch Behar
Mr Bignall
Baboo Sinks.
Mr and Mrs Macdonald and child
Mr and Mrs Greig
Capt Barry
Mrs O'Donnel.
Maj-Genl Lynch
Mr and Mrs Dobbie
Mr Hoosman
Mrs Watt
Capt Flood
Dr Canter
Col and Mrs Hamilton
Mr Castelberg
Mrs Croie
Rev A Finn

FROM GIBRALTAR—Lieut Winter.
FROM PORT SAID—Sadool Mangla.
FROM ISMALIA—Mr Galloway.
FROM SUEZ—Mr Ostermayer.
FROM ADEN—Mr MacConkey.

HEADS OF INTELLIGENCE.

(FROM 3RD TO 9TH MARCH, INCLUSIVE.)

Two interesting letters from the Queen to Miss Gordon, expressing her Majesty's grief at the death of General Gordon, have been published.

The Prince of Wales on Wednesday held on behalf of the Queen a Levee at St. James's Palace.

Count Herbert Bismarck had an interview with Lord Salisbury on Wednesday at the Foreign Office.

In the House of Lords on Monday the second reading of the Electric Light Act (1882) Amendment Bill, to extend the period during which licences were granted, was agreed to, on the understanding that further progress should be stayed for the present. In reply to the Archbishop of Canterbury, Lord Knutsford said the Government were endeavouring to arrange with other Powers to restrict the sale of intoxicating liquors in Western Africa. On Tuesday several Bills were forwarded in their respective stages. Last night a Bill introduced by Lord Herschell to limit the liability of trustees was read a second time, but the Lord Chancellor intimated that he should recommend its reference to a Select Committee.

In the House of Commons on Friday the debate on the closing of Trafalgar-square was resumed by Mr. Bradlaugh, who moved an amendment for an inquiry into the conduct of the police on November 13. The debate was continued until midnight, when Mr. W. H. Smith moved the closure, which was agreed to without a division. Mr. Bradlaugh's amendment was negatived by 322 to 207, and then Sir C. Russell's motion was defeated by 316 to 224. On Monday Sir W. Barttelot moved for a Royal Commission to inquire into the position of our military establishments. Many military and naval officers took part in the subsequent debate, which was eventually adjourned. On Tuesday the new Procedure Rules were further considered. The appointment of Grand Committees was agreed to with an amendment, including agriculture and fisheries among the subjects referred to the Committee on Trade and Manufactures. The question of a Special Grand Committee for Scotch business was debated at length, but the Government objected, and on a division the proposal was rejected by 214 to 137. On Wednesday propositions for separate Grand Committees to consider Welsh business and questions relating to foreign and colonial affairs were negatived. Last night Lord R. Churchill resumed the debate on Army administration, and adversely criticized the present system. The debate was continued by many members, and occupied the whole of the sitting.

A Cabinet Council was held on Saturday, at which all the Ministers were present except Lord Ashbourne and Lord J. Manners.

In the Upper House of Convocation on Friday a memorial was received against "the desecration of the Sabbath by the upper classes." A resolution was passed calling upon the clergy, teachers, and persons of influence to use their efforts to uphold the sanctity of the Sabbath.

The Marquis of Ripon and Mr. John Morley, M. P., were guests at a dinner of the Oxford University Home Rule League on Saturday.

Mr. Goschen, speaking at a dinner at the Mansion-house on Wednesday, intimated that he should have, shortly as Chancellor of the Exchequer, to appeal to the patriotism of bankers to assist in an endeavour to lighten the public burden in respect of the National Debt. Mr. Goschen is to explain his propositions in the House of Commons to-day.

Mr. James, M. P., for Merthyr, has announced his intention to resign his seat.

A deputation, headed by Lord Hartington, M. P., had an interview on Tuesday with the First Lord of the Treasury to protest against the exemption of railway materials for India from harbour dues. Mr. W. H. Smith promised to submit the representations made to his colleagues.

The Duke of Rutland died on Sunday, aged 73. He is succeeded in the peerage by his brother, Lord J. Manners, whose seat for the Melton Division of Leicestershire becomes vacant.

Admiral Sir Arthur Cooper Key died on Saturday, aged 66.

Mr. Yeo, M. P., for the Gower Division of Glamorgan, died on Sunday, aged 56.

Lord Hartington, M. P., addressed a Unionist meeting at Ipswich on Wednesday.

The police made a sudden raid upon the coppersmiths' shops in Keyham Dockyard on Monday, and it is stated that great perversion of public stores was discovered. The names of many of the workmen have been sent to the Admiralty for decision as to further proceedings.

A man named Woodhouse was arrested on Friday by the Reading police for robberies, and while waiting at Basingstoke station for conveyance to Winchester, he suddenly leapt from the platform and was killed by an incoming train.

Two boys, brothers, sliding on a frozen pond at Ledsham, near Chester, were immersed on Monday by the breaking of the ice. Two other brothers went to their assistance, and all four were drowned.

The Roman Catholic Bishop of Kildare (Dr. James Walsh) died on Monday, aged 85.

Mr. Gilhooly, M.P., was sentenced on Tuesday at Schull to two months' imprisonment without hard labour. Notice of appeal was given, and the defendant was released on sureties. Subsequently he was also held to bail to answer a charge of assault on a police officer.

A news-agent at Dingle has been sentenced to three months' imprisonment for selling newspapers containing reports of suppressed National League branches, he refusing to undertake to discontinue such sale in future. Notice of appeal was given.

OBITUARY.—The Emperor of Germany; Col. G. F. C. Fitz-Gerald, Ben. (Artillery) Ret.; Col. W. S. McLeod, M.S.C.; Surg. J. A. Clark, late Ben. Army; Duke of Rutland; Sir R. Brooke, Bart.; Sir C. Munro, Bart.; Sir F. U. Graham; Lieut.-Gen. L. Lightfoot, C.B.; Right Hon. Admiral Sir Astley Cooper Key, G.C.B.; Col. W. H. Tapp; Col. E. T. Coke; E. Peters, Esq., late Mad. C.S.; Lieut.-Col. W. T. Deverell; Col. W. L. Grant; Capt. G. E. Estwick; Capt. H. J. Johnson; Mr. F. A. Yeo, M.P.; Mr. H. St. John; Lady Watkin.

THE German Emperor, who has been ailing for several days, was declared officially on Wednesday to be dangerously ill, and his family were summoned to Berlin. The Crown Prince, whose general condition has improved, will arrive probably to-day from San Remo. A rumour was current last night in Berlin that the Emperor was dead, but it was contradicted.

After renewed pressure from the Russian Ambassador, supported by Germany, the Porte on Monday telegraphed to Prince Ferdinand at Sofia that his presence in Bulgaria is illegal. From Sofia it is declared that this notification will not produce any effect, but in Vienna that view is not taken, as it is believed that Prince Ferdinand has not succeeded in obtaining a personal popularity equal to that of his predecessor, Prince Alexander.

A telegram from Warsaw states that the railway managers have been warned to prepare for a large amount of military transport within a few days.

A military journal at Rome calls attention to the threatening preparations of France, and attributes an intention of attacking Italy while Germany is embarrassed by doubts as to the health of the Emperor and of the Crown Prince.

The French Chamber has disposed of the Army Estimates. General Boulanger has written a letter to the Minister for War repudiating all nominations for the Chamber, and declaring his desire to devote himself to his military duties at the present time.

An attack upon the outlying defences of Suakim was made on Sunday morning by a large force of dervishes who, after some hours' fighting, were repulsed with severe loss. Colonel Tapp, commanding an Egyptain battalion, was killed. A renewed attack is expected.

Mr. J. Chamberlain, M.P., was entertained at a banquet by the New York Canadian Club on Friday, and in the course of his speech he commended the moderation of the Canadian representatives, which had greatly conduced to the satisfactory conclusion of the negotiations on the Fisheries Question.

Mr. Chamberlain left New York on Friday in the Umbria to return to England.

The Rajah of Sikkim continues to disregard the representations of the British authorities, and the Thibetan troops refuse to retire from their fortified position. A British military force has been ordered to advance.

DINNER TO LORD NORTHBROOK.

THE RELATIONS BETWEEN THE VICEROY AND THE SECRETARY OF STATE.

ON Wednesday evening, December 7th, the Northbrook Club gave, at Willis's rooms, a dinner to meet Lord Northbrook, which was attended by a large and brilliant company, and was one of the most successful entertainments ever given by the Club. The Chair was taken by the Right Hon. Viscount Cross, G. C. B., Secretary of State for India, who in his speech congratulated himself that there were "no reporters present," but those who had the privilege of hearing the speech afterwards expressed their deep regret that his words could not reach a much wider audience than that which was assembled. On the right of Lord Cross sat Lord Northbrook, the Earl of Kimberley, Sir J. Fergusson, Sir C. Brownlow, Sir A. Lyall, Sir A. Arbuthnot, Sir C. T. Burne, Sir C. Grant, Sir J. Morris; on the left the Marquess of Ripon (an allusion to whom in the Secretary of State's speech drew forth a warm demonstration from the many Native gentlemen present), Lord Hobhouse, Sir R. Couch, Sir J. Strachey, Sir H. Daly, Admiral de Horsey, Sir J. Caird, Sir W. Olpherts, Sir R. Meade. Among the general company were Mr. Justice Field, Sir R. Stuart, Sir A. Haliburton, Sir G. Fitzgerald, Sir Juland Danvers, Sir E. Arnold, Sir Louis Jackson, General Keatinge, Mr. H. S. King, M. P., Generals Michael, Showers Foster, Colonel French, Mr. R. F. Saunders, Mr. Edward Jenkins, Mr. Purdon Clarke, Mr. Dadabhai Naoraji, Mr. Davan Ram, and many other Indian gentlemen.

After the toast of the Queen had been drunk with the usual honours, the Chairman, in a short but comprehensive and sympathetic speech, proposed the health of Lord Northbrook. Referring to Lord Dufferin's retirement, Lord Cross expressed his own personal and extreme regret at the loss to the Empire of India of the services of so eminent and brilliant an administrator. Few men had ever filled the high office of Viceroy with greater dignity, courtesy, ability, and wisdom than Lord Dufferin. In allusion to some idle reports which had been set agoing by political gossips, Lord Cross took occasion to say that it was untrue that any shadow of difference of opinion had ever existed between the Viceroy and the Home Government, on any question. There had been, from the time when he (Lord Cross) entered upon the office of the Secretary of State to the present moment, no shadow or shade of difference between himself and Lord Dufferin. Lord Cross went on to express his gratification that Lord Dufferin's eminent abilities were still to be available in his country's service at Rome, and added, "I sincerely wish him the full enjoyment of comparative rest at Rome, after the arduous and trying duties which he has had to fulfil in India." He had the highest satisfaction with regard to the appointment of Lord Dufferin's successor. His conduct in Canada had shown him to be a capable and sound administrator, and referring to his personal qualities, he would venture to predict of Lord Lansdowne that he would win the heart of the people of India. The most important part of Lord Cross's speech was a passage which we can hardly venture to attempt to reproduce from memory, in which he asserted his deep anxiety to do all that he could to promote the moral and material interests of India. He assured the meeting that the policy of the Home Government was to promote an economic administration, and he added—"We will do all we can to diminish the Home charges"—a statement which was loudly cheered. With regard to reforms he pointed out that, while furthering them as far as possible, they must advance from stage to stage—no rash experiments could be indulged in, they must move cautiously and hopefully toward new conditions. In conclusion, he proposed Lord Northbrook's health in a few cordial and expressive sentences, referring to his work on behalf of the Club, and of the Indian gentlemen who came to this country, and who found in Lord Northbrook a personal friend. (Applause.)

In acknowledging the toast, Lord Northbrook, who was very cordially received, said that any assistance he might have rendered the Club was amply repaid by the presence to-night of so many old personal friends and former associates in the Government of India, and of so many Indian gentlemen. It was no mere personal compliment to him—there were other reasons which gave the demonstration a special importance. If there was one thing more than another that was desirable, it was that friendship should be cultivated by Englishmen with the Indian people. The most important object of the Club was to promote an intimate association between English and Indian gentlemen. If twelve years ago it was important that this association should be constituted, in twelve years he was glad to say an important advance had taken place, of which the dinner was an evidence. He did not accept the dinner as a personal compliment, but as a testimony to the importance of the cause which the Club represented. In briefly reviewing its history, Lord Northbrook referred in cordial terms to the interest the Prince of Wales had taken in the Club, and in stimulating the interest of Englishmen in India. He mentioned the fact that eminent Natives of India had been among the first contributors to the Club, instancing the gift of three or four thousand pounds by the Maharanee of Vizianagram, and the Rajah of Bhownugger's donation of a lac of rupees. He declared his own personal anxiety to do everything he could to encourage the visits of Indian gentlemen to England, and expressed his hope that, if he could be of the slightest assistance by his counsel or friendship to any such visitors, they would go to him.

These were the only speeches, and the company then dispered.

VESSELS IN DOCK.—MARCH 26.

PRINCE'S DOCK.

Vessels.	Net Tonnage	Captains.	Sheds.	Company or Agents.
S.S. Massilia	2758	S. D. Shellard	A	P. & O. Co.
,, Asia	3322	J. Harris	B	W. & A. Graham & Co.
,, Hajeen	1842	Newey	C	K. Nixon & Co.
,, Merton Hall	2644	J. Hughes	D	E. Bates & Co.
,, Manitoba	1386	R. G. Warrick	E	J. Mackintosh & Co.
,, Cairo	1112	E. Elliott	G	F. Muir & Co.
,, Haverton	1643	J. Peters	H	W. & A. Graham & Co.
,, City of Canterbury	2099	A. B. Gray	L	Sir Charles Forbes & Co.
,, Bormida	1499	G. D. Dagnino	M	F. Bozzoni.
,, Arara	2666	Mackinlay	N	K. Nixon & Co.
,, Brocadaile	1416	J. Norman	O	K. Nixon & Co.
,, Friary	1505	T. R. Evan	P	W. & A. Graham & Co.
,, R. Rubattino	3044	G. Merello	Q	F. Bazzoni.

VICTORIA DOCK.

Vessels.	Net Tonnage	Captains.	Sheds.	Company or Agents.
,, Gem	1361	Nicholl	..	K. Nixon & Co.
,, Glenmavis	1826	J. G. Wright	..	W. & A. Graham & Co.
,, Nedjed	1738	J. M. Reid	..	K. Nixon & Co.
,, P. Hendick	2041	Cullin	..	Visram Ebram.
,, Cheniston	1303	W. J. Sheldrake	..	J. Mackintosh & Co.

ADVICE TO MOTHERS.—Are you broken in your rest by a sick child, suffering with the pain of cutting teeth, go at once to a chemist and get a bottle of MRS. WINSLOW'S SOOTHING SYRUP. It will relieve the poor sufferer immediately. It is perfectly harmless and pleasant to the taste. It produces natural quiet sleep by relieving the child from pain, and the little cherub awakes "as bright as a button." It soothes the child, it softens the gums, allays all pain, relieves wind, regulates the bowels, and is the best known remedy for dysentery and diarrhœa, whether arising from teething or other causes. Mrs. Winslow's Soothing Syrup is sold by Medicine dealers everywhere at 1s. 1½d. per bottle. Wholesale by the Anglo-American Drug Company, Limited, 33, Farringdon-road, London.

BOMBAY BILL AND STOCK LISTS.

BANKS.

	Shares.	Amt.	Paid up.	Last Dividend.	Cash. Rate.
INDIAN BANKS.		Rs.	Rs.		Rs.
Bank of Bombay	10,000	500	all	7 pct.	815
Bank of Bengal	12,000	500	all	10 do.	865xd
Bank of Madras	10,000	500	all	14 do.	745
EXCHANGE BANK.					
Agra Bank	10,000	£	£	6 do.	115
Hong. and Shang. B. Corporation	80,000	100	all	17½ do.	649
National Bank of India	37,320	$125 250		5 pct.	125

INSURANCE COMPANIES.

	Shares.	Amt.	Paid up.	Last Dividend.	Cash. Rate.
Bombay Fire Insurance Co	600	1,000	1,000	Rs. 100	1015
Empire Fire Insurance Co	200	5,000	1,000	Rs. 75	1,060
Indian Fire Insurance Co	110	4,000	1,000	Rs. 90	1,000
Prince of Wales Fire Insurance Co.	250	8,000	1,000	Rs. 100	2,000

RAILWAY COMPANIES.

	Shares.	Amt.	Paid up.	Last Dividend.	Cash. Rate.
G. I. P. R. 5 per cent. Stock	..	£100	—	—	£163
B. B. & C. I. R. Guaranteed 5 per cent	—	£100	—	—	£161½

PRESS COMPANIES.

	Shares.	Amt.	Paid up.	Last Dividend.	Cash. Rate.
Akbar Cotton	200	1,250	1,250	Rs. 54	1,300
Albert Ginning Co.	100	500	500	Rs.	425
Albert Press Co., Kurrachee	100	1,100	1,100	Rs. 100	935
Apollo Press Co. (small shares)	750	400	400	Rs. 20	240
Bellary	820	1,000	1,000	Rs. 20	250
Breul's Cawnpore P. Co., Ld	0	200	200	Rs. 16	110xd
Bombay Cotton Press.	100	125	125	Rs. 15	162½
Colaba Press Co.	0	1,880	1,880	Rs. 600	625
Dhollera P. & G. Co.	0	300	300	12	95
East India Press Co.	0	,000	1,000	Rs. 131	1,175
English Press & Mfg. Co., Ld.	400	250	...	..	275
Fort Press Co.	150	8,500	8,500	Rs. 60	1100
French Press Co.	300	500	500	Rs. 80	500
Harvey & Sabapathy Co., Ld.	450	500	500	Rs. 45	400
Khamgaum Cotton Press Co.	240	450	all	Rs. 45	345
Manmar Manfg. Co	1,000	250	250	Rs. 10	195
Mercantile Press	1,500	127	125	Rs. 5	71½
Mofussil Co.	3,125	400	400	Rs. 0	405
New Berar Cotton Ginning & Press Co.	1,250	500	500	Rs. 60	495
New Indian Press	4,000	125	125	Rs. 10	85
Prince of W. Press	800	500	100	Rs. 30	280
Sabapathy Press Co. Ld., (Bellary.)	500	500	500	Rs. [illegible]	440xd
Sind Press Co.	400	2,000	750	Rs. 50	510
Sind & Punjaub Cotton Press Co.	100	1,000	1,000	Rs. 120	1,225
Sassoon Press Co.	200	500	500	25	500
Volkart Press Co.	605	1,000	1,000	P	650

SPINNING AND WEAVING COMPANIES

	Shares.	Amt.	Paid up.	Last Dividend.	Cash. Rate.
Ahmedabad S. & W. Co.	1,308	1,000	1,000	...	1,375
Albert Edward Mills Co., Ld.		0	500	Rs. 25	450
Anglo-Indian Spinning & Mfg. Co., Ld.	9,315	100	100	Rs. 4	1 0
Alfred Mfg. Co., Ld.	1,000	500	500	...	335
Ahmedabad Ginning & M. Co., Ld.	700	1,0	1,0	..	—
Ahmedabad Mfg. & Calico Printing Co.	4,800	12	125	..	..
Ambica S. & M. Co., Ld.	600	1,00	1,000	..	..
Alliance Cotton Mfg. Co., Ld.	1,800	1,00	1,00	Rs. 30	570xd
Bellary S. & W. Mill, Ld.	871	50	500	Rs 24½	520
Bombay Cotton Mfg. Co., Ld.	620	50	50	Rs. 20	350
Bombay United S. & W. Co.	900	1,00	1,000	Rs. 35	80 xd
Berar Manufacturing Co., Ld.	2,750	20	200	..	150
Central India S. & W. & Mfg. Co., Ld.	4,500	50	50	Rs. 0	1000
City of Bombay Mfg. Co., Ld.	700	1,00	1,000	Rs. 2	910
Colaba Land & Mill Co., Ld.	4,000	70	70	Rs. 30	745xd
Connaught Mills Co., Ld.	840	50	50	Rs. 25	630
Cocrla S. & W. Co., Ld	1,300	1,000	1,0	Rs. 3	570xd
David Mills Co., Ld.	1,61	5	3	Rs. 500	5 0
Dhun Mills, Ld.	1,000	1,0	1,0	Rs.	1000
Empress S. & W. Co., Ld.	1,415½	5	50	Rs. 2	730
Framjee Petit S. and Mfg. Co., Ld.	,350	1,	1,00	Rs. 30	605
Gordon S. & Mfg. Co Ld.	9,700	15	150	..	170
Goolam Baba S. & W. Co., Limited	2,000	5	5	..	300
Guzerat Ginning & Mfg. Co., Limited		1,0	1,000	—	—
Guzerat S. & W. Co., Limited	42	1,0 0	1,0	..	83
Hindustan S. & W. Mills Co., Ld.	1,200	1,0	1,00	..	790
Howard & Bullough Mills Co., Ld.	1,000	500	50	..	655
Hingunghat Mill Co., Limited.	70	575	50	Rs. 37½	730
Hyderabad Deccan S. & W. Co., Ld.	700	1,0 0	1, 00	Rs. 35	825 805
Indian Mfg. Co., Ld.	600	1,000	1,00	Rs. 8	1300
Imperial Cotton Mills Co., Limited	1,36	500	50	Rs. 25	550
Jamshed Mfg. Co., Limited	1,600	25	25	Rs. 15	290
James Greaves Mill Co., Limited	1,32	5	5	Rs. 2	640
Jaffer Ali S. & W. Co., Ld., Original	600	5	5		420
Increased	1,483	25	2	Rs. 14	
Jubilee Mill Co., Ld.	466	1,000	2	—	
Jewraj Balloo S. & W. Co., Ld	1,100	1,000	1,0	Rs. 55	1,125
Khandesh S. & W. Mills Co., Ld	750	1,00	1,000	Rs. 30	750
Khattow Makanjee S. & W. Co., Ld	1,000	1,00	1,00	Rs. 25	695
Lukhmidas Khimjee S. & W. Co., Ld	1,000	1,0	1,00	Rs. 6	880
Leopold S. Bleaching & Mfg. Co. Ld	3,500	100	10	Rs. 5	143
Madras United S. and W. Mills Co., Ld.	500		1,000	Rs. 12	2,150
Mahaluxmi S. & W. Co., Ld.	650	1,00	1,00	Rs. 30	480
Mazagon S. & Mfg. Co., Ld.	5,000	250	250	Rs. 8	162½
Morarjee Goculdas S. & W. Co., Ld.	1,200	1,00	1,000	Rs. 75	1,510
Maneckjee Petit Mfg. Co., Limited	4,050	1,00	1,000	Rs. 60	1,280
Naigaum Cotton Cleaning and Mfg. Co., Limited	1,300	1	100		10
Nawab of Baila S. W. & Mfg. Co., Ld.	2,000	250	250	...	...
New Great Eastern S. & W. Co., Ld.	1,500	1,	1,000	Rs. 40	725
National S. & W. Co., of India, Limited	600	1,00	1,000	...	420
Oriental S. & W. Co., Limited	5,720		625	Rs. 25	530
People of India S. & Mfg. Co., Limited	1,000	50	250	Rs. 6½	110
Presidency Mills Co., Limited	743	1,00	1,000	...	993
Prince of Wales S. & Mfg. Co., Limited	2,189		125	...	72½
Queen S. & W. Co., Limited	799	1,000	1,000	Rs 82	960
Ripon Mfg. Co., Ld	611	1,000	1,000	Rs. 5	945
Sasson S. & W. Co., Ld.	1,500	1,00	1,000	...	1,5 0
Sassoon and Alliance Silk Mill Co., Ld.	1,716	500	500	...	300
Sholapore S. & W. Co Ld.		10	1,000	Rs. 55	1,180xd
Soonderdas S. & W. Mill Co., Ld.	650	1,00	1,006	Rs. 30	550xd
Southern Mahratta S. & W. Co., Ld.	2,400	250	250	...	255xd
Swadeshi Mills Co. Ld	4,000	500	500	...	455
Victoria Mfg. Co., Ld.	600	0	1,000	Rs. 20	400
Veramgaum S. & Mfg. Co., Ld.	800	500	500		..
Western India S. & Mfg. Co., Ld.	1,200	1,000	1,000	—	690

MISCELLANEOUS

	Shares.	Amt.	Paid up.	Last Dividend.	Cash. Rate.
Alcock Ashdown & Co Ld.	1,000 750	200 200	200 150	10 p ct	200 150
Badham Pile & Co. Ld.	4,000	100	100	Rs. 16	157
Bapty Co., Ld.	325		185	Rs. 14	50
Bombay Land & Building Co., Ld.		500	10	2-3p	100
Bombay Flour Mill Co.	750	50	50	10 p.c	0
Bombay Saw Mills	60	1,000	1,000	...	100
Bombay Ice Manufacturing Co., Limited	1,25	100	10	...	95
Bombay & Burmah Trading Corporation	1,00	2,500	1,50	Rs. 135	2,875
Do. (3rd Issue)	2,00	62	375	Rs. 33½	720
Bombay Municipal Bonds	—	—	—	5 p.c.	104½
Clydesdale Dyeing Co	1,00	500	500		530
Cooper, Madon & Co Ld.	3,00	100	10	Rs. 10	70
Geyer & Co., Ld.	500	100	40	...	41
Indian Guarantee Suretyship Association	5,000	100	10	10 p.c.	9½
Kaiser-i-Hind Gold Mining Co., Limited	42,00	25	25		9½
Kurrachee Lighterage Co., Ld.	500	250	250	...	190
Kemp & Co. Ld.	4,00	20	17	Rs. 26	361
Marcks & Co., Ld.	4,00	100	100	Rs. 10	95
Napier Hotel Co.	30	100	10	13 p.c	80
Napier Foundry and Mfg. Co.	1,50	100	10	..	104xd
Oriental Government Security Life Assurance Company	5,000	200	5	10 p.c.	115
Oriental Loan Association	5,00	2	2	8 p.	17
Pearse and Co., Ld.	1	131	10	Rs. 1	40
Port Canning Co.	6,000	60	1,0	9	335
Phillips & Co., Ld.	4,0	100	10	p.c	115
Soundy & Co., Ld.	1 0	100	1	9 p.c.	83
Telephone Co., Ld.	19,200	25	2	Rs. 2	6
Treacher & Co., Ld.	4,00	50	50	Rs. 10	1,280
Thacker & Co., Ld.	1,00	100	10	Rs. 15	197
Western India Flour Mills	820	125	125	nil	40
M. Mody & Co	1,000	200		p	100

A CURIOUS incident occurred in the Chancery Division the other day. Mr. Dickens, a son of Charles Dickens, in opening a case for the defence, observed that, by a curious coincidence, he should have to call as a witness a Mr. Picwick. (A laugh.) The learned Judge.—A very proper witness to be called by Mr. Dickens. (Laughter.)—Mr. Dickens.—Yes, my Lord; and, by a still more curious coincidence, the witness is a descendant of the Mr. Moses Picwick, proprietor of the Bath coach, from whom I have the very best reason to believe the character of Mr. Pickwick was taken (much laughter), and I verily believe that one of the reasons why I was retained in the case was that I might call Mr. Pickwick. (Great laughter.)

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NOTICES.

ALL ILLNESSES

for which Cod Liver oil is prescribed are cured by the

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The only remedy of its kind containing all the principles of **Cod Liver Oil** and having an agreeable flavour

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Awarded various Medals

DOSE { For children.—One teaspoonfull night and morning.
For adults.—One tablespoonfull night and morning.

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Can only be cured by **Lythia Ch. LE PERDRIEL'S** effervescing granulated salts of **Lythia**, taken in small doses are a sure remedy for **Stone, Gravel,** etc.

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Adhesive Blistering Tissue

Dr REBOULLEAU'S

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N.B.—Nos. 1, 2, 4, 5, 6, 8, and 10 are without mouth-pieces.

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La Flor de Tobaccos	50	8	0	Romeo and Juliette	50	4	0
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MILD, SAFE, AND TONIC APERIENT FOR

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LOW SPIRITS, FLATULENCE, and HEARTBURN,

and to supply the great need for a Pill to ward off

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The *rationale* of the cure is simply that the Pills are a combination of Quinine, Camphor, Vegetable Tonics, Laxatives, and Restoratives, so united as to produce a gentle aperient effect, acting on the liver and purifying the blood, having also the well-known beneficial effects of Quinine and Camphor upon the system, thus *giving tone, instead of causing the usual enervating after-effects* of aperient medicines. The *Pills contain no mercury or any injurious ingredient whatever.*

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Although experience has proved beyond question that Quinine is a medicine without an equal for many of the complaints peculiar to residents in hot climates; it is well known that the injudicious use of it (notably of the Sulphate) results in a chronic disordered state of the digestive system, manifested by unsteady hands and loss of power in the senses of hearing and sight. This unsatisfactory state of affairs need continue no longer, as by

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Quinine can be readily taken in *scientific* doses. Each Pill contains only a small quantity of the Sulphate, so that *persons of a delicate habit* can take them with absolute certainty of *freedom from the distressing results* (sickness, headache, &c.) which frequently attend the taking of Quinine in the ordinary (somewhat careless) manner. Those who in general are unable to bear even small quantities of Quinine if taken alone, need have no fear in the use of *Dr. Flemming's Pills.* The combination of other ingredients effectually prevents the nauseating after-effects which Quinine sometimes produces.

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The Pills are coated, and therefore easy to take ; they are put up in securely-corked bottles, and will keep good for many years in any climate.

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